

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4846

By Delegate Street

[Introduced January 27, 2026; referred to the

Committee on Finance]

1 A BILL to amend and reenact §11-6J-3 of the Code of West Virginia, 1931, relating to the ad
2 valorem property valuation of specialized high-technology property.

Be it enacted by the Legislature of West Virginia:

ARTICLE 6J. SPECIAL METHOD FOR VALUATION OF CERTAIN HIGH-TECHNOLOGY PROPERTY.

§11-6J-3. Valuation of certain specialized high-technology property.

1 Notwithstanding any other provision of this code to the contrary, the value of servers
2 directly used in a high-technology business or in an Internet advertising business, as defined in
3 §11-15-9h of this code, and the value of tangible personal property directly used in a high-
4 technology business or in an Internet advertising business, as defined in said section, for the
5 purpose of ad valorem property taxation under this chapter and under article X of the Constitution
6 of this state, shall be its salvage value. This section shall only apply for servers or tangible
7 personal property holding a valuation of over \$100 million.

NOTE: The purpose of this bill is to revise the valuation of specialized high-technology property.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.