

# **WEST VIRGINIA CODE: §11-6A-3**

## **§11-6A-3. Tax treatment of pollution control facilities.**

The value of a pollution control facility first placed in operation subsequent to July 1, 1973, shall, for the purpose of ad valorem property taxation under this chapter, be deemed to be its salvage value, that is to say, the price for which such facility would sell in place if voluntarily offered for sale by the owner thereof.