WEST VIRGINIA CODE: §11-6J-3

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

Notwithstanding any other provision of this code to the contrary, the value of servers directly used in a high-technology business or in an Internet advertising business, as defined in section nine-h, article fifteen of this chapter, and the value of tangible personal property directly used in a high-technology business or in an Internet advertising business, as defined in said section, for the purpose of ad valorem property taxation under this chapter and under article X of the Constitution of this state, shall be its salvage value.

WV Legislature