WEST VIRGINIA CODE: §11-6L-2

§11-6L-2. Definitions.

For the purposes of this article:

(1) "Tower" means a structure which hosts an antenna or other equipment used for the purposes of transmitting cellular or wireless signals for communications purposes, including telephonically, or for computing purposes, including any antenna and all associated equipment, and which is constructed or erected on or after July 1, 2019; and

(2) "Salvage value" means five percent of original cost.