

# **WEST VIRGINIA CODE: §11-6L-3**

## **§11-6L-3. Limited-time valuation of certain specialized wireless technology property.**

Notwithstanding any other provision of this code to the contrary, for five years immediately following the date of its erection, the value of a tower is its salvage value, and the correlated value determined under a unit valuation approach shall be reduced by the difference between the original cost and the salvage value of a tower.