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.

WV Legislature