
WEST VIRGINIA CODE CHAPTER 11
ARTICLE 6L

WV Legislature

§11-6L-1. Short title.

This article shall be known and cited as the Wireless Technology Business Property Valuation Act.

WV Legislature

§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.

§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.

§11-6L-4. Initial determination; protest and appeal.

The valuation and assessment of any tower subject to this article, including the process of protest and appeal from any such valuation, shall be conducted in the manner set forth and more fully described in §11-6-1 *et seq.* of this code and any applicable rules: *Provided*, That with respect to any tower that is subject to this article but is not property of a business subject to the provisions of §11-6-1 *et seq.* of this code, the valuation and assessment of such a tower, including the process of protest and appeal from any such valuation, shall be conducted in the manner set forth in §11-3-1 *et seq.* of this code.

§11-6L-5. Effective date.

This article is effective on and after July 1, 2019.

WV Legislature