

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

ENGROSSED

House Bill 3010

BY DELEGATES HOUSEHOLDER, CRISS AND MAYNARD

(BY REQUEST OF THE TAX AND REVENUE DEPARTMENT)

[Introduced March 9, 2021; referred to the Committee
on Finance]

1 A BILL to amend and reenact §11-6L-4 of the Code of West Virginia, 1931, as amended, relating
2 to the valuation of new cell towers at salvage value for ad valorem property tax purposes,
3 providing that cell towers not subject to valuation by the Board of Public Works will be
4 valued and assessed according to procedures set forth in §11-3-1 *et seq.* of the West
5 Virginia Code.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 6L. SPECIAL METHOD FOR VALUATION OF CERTAIN WIRELESS
TECHNOLOGY PROPERTY.**

§11-6L-2. Definitions.

1 For the purposes of this article:

2 (1) "Tower" means a structure which hosts an antenna or other equipment used for the
3 purposes of transmitting cellular or wireless signals for communications purposes, including
4 telephonically, or for computing purposes, including any antenna and all associated equipment,
5 and which is constructed or erected ~~between~~ on or after July 1, 2019, ~~and July 1, 2024~~; and

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

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

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

NOTE: The purpose of this bill is to extend the special valuation method for cellular towers to towers owned by persons not subject to regulation by the Board of Public Works. The bill also makes a technical correction in the language of the statute.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.