

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

ENROLLED

House Bill 3010

BY DELEGATES HOUSEHOLDER, CRISS AND MAYNARD

(BY REQUEST OF THE TAX AND REVENUE DEPARTMENT)

[Passed March 31, 2021; in effect ninety days from passage.]

1 AN ACT to amend and reenact §11-6L-2 and §11-6L-4 of the Code of West Virginia, 1931, as
2 amended, relating to the valuation of new cell towers at salvage value for ad valorem
3 property tax purposes, authorizing provisions apply to towers built on or after July 1, 2024;
4 and providing that cell towers not subject to valuation by the Board of Public Works will be
5 valued and assessed according to procedures set forth in §11-3-1 *et seq.* of the West
6 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 on or after July 1, 2019; 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.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

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Chairman, House Committee

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Chairman, Senate Committee

Originating in the House.

In effect ninety days from passage.

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Clerk of the House of Delegates

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Clerk of the Senate

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Speaker of the House of Delegates

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President of the Senate

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day of, 2021.

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Governor