

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 3088

FISCAL NOTE	F
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BY DELEGATES G. WARD, HAYNES AND JENNINGS

[Introduced March 12, 2021; Referred to the
Committee on Energy and Manufacturing then
Finance]

1 A BILL to amend and reenact §11-6A-5a of the Code of West Virginia, 1931, as amended, relating
 2 to assessment value of wind turbines; permitting counties to assess wind turbines from
 3 salvage value to true and actual value.

Be it enacted by the Legislature of West Virginia:

ARTICLE 6A. POLLUTION CONTROL FACILITIES TAX TREATMENT.

§11-6A-5a. Wind power projects.

1 (a) Notwithstanding any other provisions of this article, a power project designed,
 2 constructed or installed to convert wind into electrical energy shall be subject to the provisions of
 3 this section.

4 (b) Each ~~wind turbine installed at a wind power project and each tower~~ installed at a wind-
 5 power project upon which ~~the~~ a turbine is affixed shall be considered to be personal property that
 6 is a pollution control facility for purposes of this article and, subject to an allocation of the value of
 7 project property determined by the Tax Commissioner in accordance with this section, all of the
 8 value associated with the ~~wind turbine and tower~~ shall be accorded salvage valuation: *Provided,*
 9 That the portion of the total value of the facility assigned salvage value in accordance with this
 10 section shall, on and after July 1, 2007, be no greater than 79 percent of the total value of the
 11 facility. All personal property at a wind power project other than a ~~wind turbine and tower~~ shall not
 12 be accorded salvage valuation and ~~shall~~ may not be considered to be personal property that is a
 13 pollution control facility. Beginning July 1, 2021, counties may assess wind turbines installed at
 14 wind power projects located within their boundaries at value ranging from salvage value to actual
 15 value. For purposes of this section, ~~"wind turbine and tower"~~ is limited to "wind turbine" means the
 16 rotor, consisting of the blades and the supporting hub; the drive train, which includes the remaining
 17 rotating parts such as the shafts, gearbox, coupling, a mechanical brake and the generator; the
 18 nacelle and main frame, including the wind turbine housing, bedplate and the yaw system; the
 19 turbine transformer; and the machine controls. ~~the tower; and the tower foundation~~

NOTE: The purpose of this bill is to permit counties to assess wind turbines in wind power projects at values ranging from salvage value to true and actual value.

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