WEST VIRGINIA CODE: §11-10-13A

§11-10-13a. Property exempt from levy.

(a) Enumeration. -- There shall be exempt from levy:

(1) Wearing apparel and school books. -- Items of wearing apparel and school books that are necessary for the taxpayer or for members of his or her family.

(2) Fuel, provisions, furniture and personal effects. -- If the taxpayer is the head of a family, so much of the fuel, provisions, furniture and personal effects in his household and of the arms for personal use, livestock and poultry of the taxpayer, as does not exceed $1,500 in value; if the taxpayer is an individual who is not the head of a household, this exemption shall not exceed $1,000.

(3) Books and tools of a trade, business or profession. -- So many of the books and tools necessary for the trade, business, or profession of the taxpayer as do not exceed in the aggregate $1,000 in value.

(4) Unemployment benefits. -- Any amount payable to an individual with respect to his or her unemployment (including any portion thereof payable with respect to dependents) under an unemployment compensation law of the United States, or of this state, or any other state.

(5) Undelivered mail. -- Mail, addressed to any person, which has not been delivered to the addressee.

(6) Annuity and pension payments. -- Annuity or pension payments under any pension or retirement plan, including social security payments.

(7) Workers' compensation. -- Any amount payable to an individual as workers' compensation (including any portion thereof payable with respect to dependents) under a workers' compensation law of the United States, or of this state or any other state.

(8) Judgments for support of minor children. -- If the taxpayer is required by a judgment of a court of competent jurisdiction, entered prior to the date of levy, to contribute to the support of his other minor children, so much of his or her salary, wages or other income as is necessary to comply with such judgment.

(9) Public assistance. -- Any amount payable to any person from a public assistance or relief fund created under the law of the United States or of this state or of any other state.

(10) Minimum exemption for wages, salary and other income. -- Any amount payable to or receivable by an individual as wages or salary for services provided by an employee to his or her employer, or as income derived from other sources, during any period, to the extent that the total of such amounts payable to or received by him or her during such period does not

WV Legislature

exceed the applicable exempt amount determined under subsection (d).

(11) Homestead. -- If the taxpayer owns a homestead located in this state, the first $5,000 thereof shall be exempt from levy.

(b) Appraisal. -- The officer seizing property of the type described in subsection (a) shall appraise and set aside to the owner the amount of such property declared to be exempt. If the taxpayer objects at the time of the seizure to the valuation fixed by the office making the seizure, the Tax Commissioner shall summon three disinterested individuals who shall make the valuation.

(c) No other property exempt. -- Notwithstanding any other law of this state, no property or rights to property shall be exempt from levy other than property specifically made exempt by subsection (a).

(d) Exempt amount of wages, salary or other income.

(1) In the case of an individual who is paid or receives all of his wages, salary and other income on a weekly basis, the amount of the wages, salary and other income payable to or receivable by the person during any week which is exempt from levy under paragraph (1), subsection (a) shall be:

(A) Thirty times the state minimum wage per hour, plus

(B) Twenty-five dollars for each additional dependent of the taxpayer.

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