WEST VIRGINIA CODE: §11-1A-5

§11-1A-5. Property excepted from listing for appraisal.

Bank deposits, money and household goods and personal effects, if such household goods and personal effects are not held or used for profit, are exempt from the ad valorem property taxation and shall not be described and listed on the forms required to be filed under the provisions of section four of this article: Provided, That the term "personal effects" shall include, but not be limited to, firearms and ammunition held for personal use and not for profit. A person shall also not list real property assessed and listed upon the landbooks of the several counties for the taxable year 1983, or on July 1, 1983, for the taxable year 1984.

WV Legislature