WEST VIRGINIA CODE: §11-21-21

§11-21-21. Senior citizens' tax credit for property tax paid on first $20,000 of taxable assessed value of a homestead in this state.

(a) Allowance of credit. --

(1) A low-income person who is allowed a $20,000 homestead exemption from the assessed value of his or her homestead for ad valorem property tax purposes, as provided in section three, article six-b of this chapter, shall be allowed a refundable credit against the taxes imposed by this article equal to the amount of ad valorem property taxes paid on up to the first $10,000 of taxable assessed value of the homestead for property tax years that begin on or after January 1, 2003, except as provided in subdivision (2) of this subsection.

(2) For tax years beginning on or after January 1, 2007, a low-income person who is allowed a $20,000 homestead exemption from the assessed value of his or her homestead for ad valorem property tax purposes, as provided in section three, article six-b of this chapter, shall be allowed a refundable credit against the taxes imposed by this article equal to the amount of ad valorem property taxes paid on up to the first $20,000 of taxable assessed value of the homestead for property tax years that begin on or after January 1, 2007: Provided, That for tax years beginning on and after January 1, 2009, any person who is required to pay the federal alternative minimum income tax in the current tax year is disqualified from receiving any tax credit provided under this section.

(3) Due to the administrative cost of processing, the refundable credit authorized by this section may not be refunded if less than $10.

(4) The credit for each property tax year shall be claimed by filing a claim for refund within three years after the due date for the personal income tax return upon which the credit is first available.

(b) Terms defined. --

For purposes of this section:

(1) "Low income" means federal adjusted gross income for the taxable year that is one hundred fifty percent or less of the federal poverty guideline for the year in which property tax was paid, based upon the number of individuals in the family unit residing in the homestead, as determined annually by the United States Secretary of Health and Human Services.

(2) (A) For tax years beginning before January 1, 2007, "taxes paid" means the aggregate of regular levies, excess levies and bond levies extended against not more than $10,000 of the taxable assessed value of a homestead that are paid during the calendar year determined

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after application of any discount for early payment of taxes but before application of any penalty or interest for late payment of property taxes for a property tax year that begins on or after January 1, 2003, except as provided in paragraph (B) of this subdivision.

(B) For tax years beginning on or after January 1, 2007, "taxes paid" means the aggregate of regular levies, excess levies and bond levies extended against not more than $20,000 of the taxable assessed value of a homestead that are paid during the calendar year determined after application of any discount for early payment of taxes but before application of any penalty or interest for late payment of property taxes for a property tax year that begins on or after January 1, 2007.

(c) Legislative rule. --

The Tax Commissioner shall propose a legislative rule for promulgation as provided in article three, chapter twenty-nine-a of this code to explain and implement this section.

(d) Confidentiality. --

The Tax Commissioner shall utilize property tax information in the statewide electronic data processing system network to the extent necessary for the purpose of administering this section, notwithstanding any provision of this code to the contrary.

(e) For tax years beginning on or after January 1, 2012, taxpayers must calculate the credit authorized in this section prior to calculating the credit authorized in section twenty-three of this article.

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