

WEST VIRGINIA CODE: §11-25-1

§11-25-1. Declaration of purpose; rule of construction.

This article is enacted to provide general relief for low income citizens who are sixty-five years of age or over to aid them in providing or maintaining a homestead, by authorizing a claim for relief to be filed with the State Tax Commissioner and payment thereof from state funds, the amount of relief to be measured in part by the real property taxes or that portion of rent attributable to real property taxes paid by any such citizen, and the providing of such general relief is hereby declared to be a public purpose. This article shall, therefore, be liberally construed.