WEST VIRGINIA CODE: §11-25-2

§11-25-2. Definitions.

When used in this article, unless the context clearly requires a different meaning:

(1) "Claimant" means a person sixty-five years of age or older who was domiciled in this state during any portion of the calendar year preceding the year in which the claimant is eligible to file a claim for relief under this article and who had a gross household income of not more than $5,000 during the calendar year preceding the year in which he is eligible to file a claim for relief under this article. If two or more individuals, who otherwise qualify as claimants under this article, occupy a single homestead, such individuals may determine between themselves as to which individual shall be the claimant; however, if such individuals are unable to agree, the matters shall be referred to the State Tax Commissioner for determination and his decision shall be final.

(2) "Claimant's spouse" means the spouse of the claimant if such spouse resides in the homestead during any portion of the calendar year preceding the year in which the claimant is eligible to file a claim for relief under this article.

(3) "Gross household income" means all actual income received by a claimant and the claimant's spouse during the calendar year preceding the year in which he is eligible to file a claim for relief under this article and such actual income shall be computed by adding to the West Virginia adjusted gross income (as that term is defined in section twelve, article twenty-one of this chapter) of such claimant and the claimant's spouse all of the following actually received by the claimant and claimant's spouse during such calendar year:

(a) Amount of capital gains excluded from West Virginia adjusted gross income;

(b) Support money;

(c) Nontaxable strike benefits;

(d) Cash public assistance, welfare and relief but not any relief under this article;

(e) Gross amount of any pension or annuity, including railroad retirement benefits;

(f) Social security benefits;

(g) Unemployment compensation benefits;

(h) Veterans disability pensions;

(i) Workers' compensation benefits; and

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(j) Private disability insurance benefits.

Gross household income does not include gifts from nongovernmental sources, or surplus foods or other relief in kind supplied by a governmental agency.

(4) "Gross rent" means the total amount of money or its equivalent actually paid by a claimant during a particular calendar year to his landlord in a bona fide manner solely for the right of occupancy of a homestead, exclusive of any charges for utilities, services, furniture, furnishings or electrical or other appliances furnished by such landlord to such claimant; and if the State Tax Commissioner determines that the rent charged was excessive for the purposes of this article, he may adjust the same, for the purposes of this article, to a reasonable amount.

(5) "Homestead" means a single family residential house and the land surrounding such structure; or a part of a multidwelling building, multipurpose building or apartment house; or a mobile home which is used as a permanent residence and the land upon which such mobile home is situate; and it is immaterial for the purposes of this article whether the foregoing are being purchased, are owned or are rented.

(6) "Household" means a claimant, a claimant and the claimant's spouse or a claimant and any other person or persons who resides or reside in a homestead.

(7) "Property taxes" means the amount of the real property taxes, exclusive of any interest or charges for delinquency thereof, paid by a claimant on his homestead beginning with the calendar year one thousand nine hundred seventy-two, and for any particular calendar year thereafter: Provided, That if a homestead is owned by a claimant and a person or persons (other than the claimant's spouse) as joint tenants or as tenants in common, and such person or persons owning such interest in such homestead do not reside in such homestead, then for the purposes of this article, the property taxes paid by the claimant shall be prorated according to such claimant's percentage of ownership of such homestead: Provided, however, That if the claimant's homestead is a single unit within any multidwelling building, multipurpose building or apartment house, and such claimant owns the entirety of any such structure, the property taxes paid by the claimant for the purposes of this article shall be prorated so as to reflect the percentage of value which the claimant's homestead is to the value of the entire structure which is assessed in a single assessment based upon the entire property.

(8) "Rent constituting property taxes" means twelve percent of the gross rent paid by a claimant for the right of occupancy of his homestead beginning with the calendar year one thousand nine hundred seventy-two, and for any particular calendar year thereafter.

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