WEST VIRGINIA CODE: §11-25-3

§11-25-3. Computation of relief; limits; table.

(a) The amount of any claim for relief pursuant to this article shall be limited as follows:

(1) If the gross household income of the claimant or of the claimant and the claimant's spouse was $500 or less during the calendar year to which the claim relates, the claim shall be limited to seventy-five percent of the amount of the property taxes, or rent constituting property taxes, or both, in such year on or with respect to the claimant's homestead.

(2) If the gross household income of the claimant or of the claimant and the claimant's spouse was more than $500 but not in excess of $1,000 during the calendar year to which the claim relates, the claim shall be limited to seventy-five percent of the amount by which the property taxes, or rent constituting property taxes, or both, in such year on or with respect to the claimant's homestead are in excess of one half of one percent of that portion of gross household income in excess of $500 but not in excess of $1,000.

(3) If the gross household income of the claimant or of the claimant and the claimant's spouse was more than $1,000 but not in excess of $2,000 during the calendar year to which the claim relates, the claim shall be limited to sixty percent of the amount by which the property taxes, or rent constituting property taxes, or both, in such year on or with respect to the claimant's homestead are in excess of (i) one half of one percent of that portion of gross household income in excess of $500 but not in excess of $1,000, (ii) one percent of that portion of gross household income in excess of $1,000 but not in excess of $1,500 and (iii) one and one- half percent of that portion of gross household income in excess of $1,500 but not in excess of $2,000.

(4) If the gross household income of the claimant or of the claimant and the claimant's spouse was more than $2,000 but not in excess of $3,000 during the calendar year to which the claim relates, the claim shall be limited to forty-five percent of the amount by which the property taxes, or rent constituting property taxes, or both, in such year on or with respect to the claimant's homestead are in excess of (i) one half of one percent of that portion of gross household income in excess of $500 but not in excess of $1,000, (ii) one percent of that portion of gross household income in excess of $1,000 but not in excess of $1,500, (iii) one and one- half percent of that portion of gross household income in excess of $1,500 but not in excess of $2,000, (iv) two percent of that portion of gross household income in excess of $2,000 but not in excess of $2,500 and (v) two and one- half percent of that portion of gross household income in excess of $2,500 but not in excess of $3,000.

(5) If the gross household income of the claimant or of the claimant and the claimant's spouse was more than $3,000 but not in excess of $4,000 during the calendar year to which the claim relates, the claim shall be limited to thirty percent of the amount by which the property taxes, or rent constituting property taxes, or both, in such year on or with respect

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to the claimant's homestead are in excess of (i) one half of one percent of that portion of gross household income in excess of $5,000 but not in excess of $1,000, (ii) one percent of that portion of gross household income in excess of $1,000 but not in excess of $1,500, (iii) one and one- half percent of that portion of gross household income in excess of $1,500 but not in excess of $2,000, (iv) two percent of that portion of gross household income in excess of $2,000 but not in excess of $2,500, (v) two and one-half percent of that portion of gross household income in excess of $2,500 but not in excess of $3,000, (vi) three percent of that portion of gross household income in excess of $3,000 but not in excess of $3,500 and (vii) three and one-half percent of that portion of gross household income in excess of $3,500 but not in excess of $4,000.

(6) If the gross household income of the claimant or of the claimant and the claimant's spouse was more than $4,000 but not in excess of $5,000 during the calendar year to which the claim relates, the claim shall be limited to thirty percent of the amount by which the property taxes, or rent constituting property taxes, or both, in such year on or with respect to the claimant's homestead are in excess of (i) one half of one percent of that portion of gross household income in excess of $500 but not in excess of $1,000, (ii) one percent of that portion of gross household income in excess of $1,000 but not in excess of $1,500, (iii) one and one- half percent of that portion of gross household income in excess of $1,500 but not in excess of two thousand dollars, (iv) two percent of that portion of gross household income in excess of $2,000 but not in excess of $2,500, (v) two and one-half percent of that portion of gross household income in excess of $2,500 but not in excess of $3,000, (vi) three percent of that portion of gross household income in excess of $3,000 but not in excess of $3,500, (vii) three and one-half percent of that portion of gross household income in excess of $3,500 but not in excess of $4,000, (viii) four percent of that portion of gross household income in excess of $4,000 but not in excess of $4,500 and (ix) four and one-half percent of that portion of gross household income in excess of $4,500 but not in excess of $5,000.

(b) In any case in which the property taxes, or rent constituting property taxes, or both, during any one calendar year on or with respect to any homestead exceed $125, the amount thereof shall, for purposes of this article, be deemed to have been $125.

(c) The State Tax Commissioner shall prepare a table under which claims under this article shall be determined. The table shall be published in the department's official rules and regulations and shall be printed on the appropriate claim forms. The amount of relief as shown in the table for each bracket shall be computed only to the nearest 10¢.

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