WEST VIRGINIA CODE: §11-25-5

§11-25-5. Proof of claim; landlord's cooperation required; relief limited to one claimant per homestead per year.

Every claimant who is a homestead owner shall supply to the State Tax Commissioner, in support of his claim, reasonable proof of property taxes paid, information as to the size and nature of the property claimed as the homestead and a statement that the real property taxes thereon have been paid by him and that there are no delinquent real property taxes on the homestead.

Every claimant who is a homestead renter shall supply to the State Tax Commissioner, in support of his claim, reasonable proof, as required by the State Tax Commissioner, of rent paid and the name and address of the owner or managing agent of the property rented. The claimant's landlord shall at the claimant's request sign a statement setting forth the gross rent paid by the claimant for the particular calendar year. Any landlord who willfully furnishes a false or fraudulent statement, or who willfully fails to furnish a statement in the manner, at the time, and showing the information required by the claimant in order to file a timely claim, shall for each such violation be guilty of a misdemeanor, and, upon conviction thereof, shall be fined an amount not exceeding $50.

Only one claimant for a homestead for a calendar year shall be entitled to relief under this article.

WV Legislature