WEST VIRGINIA CODE: §11-6B-2

§11-6B-2. Definitions.

For purposes of this article, the term:

(1) "Assessed value" means the value of property as determined under article three of this chapter.

(2) "Claimant" means a person who is age sixty-five or older or who is certified as being permanently and totally disabled, and who owns a homestead that is used and occupied by the owner thereof exclusively for residential purposes: Provided, That: (1) If the property was most recently used and occupied by the owner or the owner's spouse thereof exclusively for residential purposes; (2)the owner, as a result of illness, accident or infirmity, is residing with a family member or is a resident of a nursing home, personal care home, rehabilitation center or similar facility; and (3) the property is retained by the owner for noncommercial purposes, then the owner of that property may continue to claim a homestead property tax exemption on the property.

(3) "Family member" means a person who is related by common ancestry, adoption or marriage including, but not limited to, persons related by lineal and collateral consanguinity.

(4) "Homestead" means a single family residential house, including a mobile or manufactured or modular home, and the land surrounding such structure; or a mobile or manufactured or modular home regardless of whether the land upon which such mobile or manufactured or modular home is situated is owned or leased.

(5) "Owner" means the person who is possessed of the homestead, whether in fee or for life. A person seized or entitled in fee subject to a mortgage or deed of trust shall be considered the owner. A person who has an equitable estate of freehold, or is a purchaser of a freehold estate who is in possession before transfer of legal title shall also be considered the owner. Personal property mortgaged or pledged shall, for the purpose of taxation, be considered the property of the party in possession.

(6) "Permanently and totally disabled" means a person who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental condition which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve months.

(7) "Sixty-five years of age or older" includes a person who attains the age of sixty-five on or before June 30 following the July first assessment day.

(8) "Used and occupied exclusively for residential purposes" means that the property is used as an abode, dwelling or habitat for more than six consecutive months of the calendar year

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prior to the date of application by the owner thereof; and that the property is used only as an abode, dwelling or habitat to the exclusion of any commercial use: Provided, That failure to satisfy this six-month period shall not prevent allowance of a homestead exemption to a former resident in accordance with section three of this article.

(9) "Tax year" means the calendar year following the July first assessment day.

(10) "Resident of this state" means an individual who is domiciled in this state for more than six months of the calendar year.

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