WEST VIRGINIA CODE: §11-6B-3

§11-6B-3. Twenty thousand dollar homestead exemption allowed.

(a) General. -- An exemption from ad valorem property taxes shall be allowed for the first $20,000 of assessed value of a homestead that is used and occupied by the owner thereof exclusively for residential purposes, when such owner is sixty-five years of age or older or is certified as being permanently and totally disabled provided the owner has been or will be a resident of the State of West Virginia for the two consecutive calendar years preceding the tax year to which the homestead exemption relates: Provided, That an owner who receives a similar exemption for a homestead in another state is ineligible for the exemption provided by this section. The owner's application for exemption shall be accompanied by a sworn affidavit stating that such owner is not receiving a similar exemption in another state: Provided, however, That when a resident of West Virginia establishes residency in another state or country and subsequently returns and reestablishes residency in West Virginia within a period of five years, such resident may be allowed a homestead exemption without satisfying the requirement of two years consecutive residency if such person was a resident of this state for two calendar years out of the ten calendar years immediately preceding the tax year for which the homestead exemption is sought. Proof of residency includes, but is not limited to, the owner's voter's registration card issued in this state or a motor vehicle registration card issued in this state. Additionally, when a person is a resident of this state at the time such person enters upon active duty in the military service of this country and throughout such service maintains this state as his or her state of residence, and upon retirement from the military service, or earlier separation due to a permanent and total physical or mental disability, such person returns to this state and purchases a homestead, such person is deemed to satisfy the residency test required by this section and shall be allowed a homestead exemption under this section if such person is otherwise eligible for a homestead exemption under this article; and the Tax Commissioner may specify, by regulation promulgated under chapter twenty-nine-a of this code, what constitutes acceptable proof of these facts. Only one exemption shall be allowed for each homestead used and occupied exclusively for residential purposes by the owner thereof, regardless of the number of qualified owners residing therein.

(b) Attachment of exemption. -- This exemption shall attach to the homestead occupied by the qualified owner on the July first assessment date and shall be applicable to taxes for the following tax year. An exemption shall not be transferred to another homestead until the following July first. If the homestead of an owner qualified under this article is transferred by deed, will or otherwise, the $20,000 exemption shall be removed from the property on the next July first assessment date unless the new owner qualifies for the exemption.

(c) Construction. -- The residency requirement specified in subsection (a) is enacted pursuant to the Legislature's authority to prescribe by general law requirements, limitations and conditions for the homestead exemption, as set forth in section one-b, article ten of the

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Constitution of this state. Should the Supreme Court of Appeals or a federal court of competent jurisdiction determine that this residency requirement violates federal law in a decision that becomes final, this section shall then be construed and applied, beginning with the July first assessment day immediately following the date the decision became final, as if the residency requirement had not been enacted, thereby preserving the availability of the homestead exemption and the fiscal integrity of local government levying bodies.

WV Legislature