WEST VIRGINIA CODE: §11-6b-4

§11-6B-4. Claim for exemption; renewals; waiver of exemption.

(a) General. -- No exemption shall be allowed under this article unless a claim of exemption is filed with the assessor of the county in which the homestead is located, on or before December 1, following the July first assessment day. In the case of sickness, absence or other disability of the claimant, the claim may be filed by the claimant or his or her duly authorized agent.

(b) Claims for disability exemption. -- Each claim for exemption based on the owner being permanently and totally disabled shall include one of the following forms of documentation in support of said claim: (1) A written certification by a doctor of medicine or doctor of osteopathy licensed to practice their particular profession in this state that the claimant is permanently and totally disabled; (2) a written certification by the social security administration that the claimant is currently receiving benefits for permanent and total disability; (3) a copy of the letter from the social security administration originally awarding benefits to the claimant for permanent and total disability and a copy of a current check for such benefits, marked void; (4) a current social security health insurance (Medicare) card in the name of the claimant and a copy of a current check to the claimant, marked void, for benefits from the social security administration for permanent and total disability; (5) a written certification signed by the veterans administration certifying that a person is totally and permanently disabled; (6) any lawfully recognized workers' compensation documentation certifying that a person is totally and permanently disabled; (7) any lawfully recognized pneumoconiosis documentation certifying that a person is totally and permanently disabled; or (8) any other lawfully recognized documentation certifying that a person is totally and permanently disabled.

(c) Renewals. --

(1) Senior citizens. -- If the claimant is age sixty-five or older, then after the claimant has filed for the exemption once with his or her assessor, there shall be no need for that claimant to refile unless the claimant moves to a new homestead.

(2) Disabled. -- If the claimant is permanently and totally disabled, then after the claimant has filed for the exemption once with his or her assessor, and signed a statement certifying that he or she will notify the assessor if he or she is no longer eligible for an exemption on the basis of being permanently and totally disabled and that the claimant will notify the assessor within thirty days of the discontinuance of the receipt of benefits for permanent and total disability, if the claimant originally claimed receipt of said benefits to document his or her claim for exemption, there shall be no need for that claimant to refile, unless the claimant moves to a new homestead.

(3) Waiver of exemption. -- Any person not filing his or her claim for exemption on or before

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December 1, shall be determined to have waived his or her right to exemption for the next tax year.

(4) Residential care exception. –- For purposes of this section, an otherwise qualified claimant who, as a result of illness, accident or infirmity, resides with a family member or is a resident at a nursing home, personal care home, rehabilitation center or similar facility is not considered to have moved to a new homestead.

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