

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1945

ENROLLED

SENATE BILL No. 159

(By Mr. Vickers, Mr. President.)

PASSED March 10 1945

In Effect From Passage



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Senate Bill No. 159

(BY MR. VICKERS, MR. PRESIDENT)

[Passed March 10, 1945; in effect from passage.]

AN ACT to amend and reenact section nine, article three, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the exemption of property from taxation.

Be it enacted by the Legislature of West Virginia:

That section nine, article three, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 9. *Property Exempt from Taxation.*—All prop-
2 erty, real and personal, described in this section, and to
3 the extent herein limited, shall be exempt from taxation,

4 that is to say: Property belonging to the United States,
5 other than property permitted by the United States to
6 be taxed under state law; property belonging exclusively
7 to the state; property belonging exclusively to any county,
8 district, city, village, or town in this state, and used for
9 public purposes; property used exclusively for divine
10 worship; parsonages, and the household goods and furni-
11 ture pertaining thereto; mortgages, bonds and other evi-
12 dence of indebtedness in the hands of bona fide owners
13 and holders hereafter issued and sold by churches and
14 religious societies for the purposes of securing money
15 to be used in the erection of church buildings used ex-
16 clusively for divine worship, or for the purpose of paying
17 indebtedness thereon; cemeteries, property belonging
18 to, or held in trust for, colleges, seminaries, academies
19 and free schools, if used for educational, literary or
20 scientific purposes, including books, apparatus, annuities,
21 money and furniture; public and family libraries; prop-
22 erty used for charitable purposes, and not held or leased
23 out for profit; all real estate not exceeding one-half
24 acre in extent, and the buildings thereon, and used ex-

25 clusively by any college or university society as a literary
26 hall, or as a dormitory or club room, if not leased or
27 otherwise used with a view to profit; all property be-
28 longing to benevolent associations, not conducted for
29 private profit; property belonging to any public institu-
30 tion for the education of the deaf, dumb or blind, or any
31 hospital not held or leased out for profit; house of refuge,
32 lunatic or orphan asylum; homes for children or for the
33 aged, friendless or infirm, not conducted for private pro-
34 fit; fire engines and implements for extinguishing fires,
35 and property used exclusively for the safe-keeping there-
36 of, and for the meetings of fire companies; and all prop-
37 erty on hand to be used in the subsistence of livestock
38 on hand at the commencement of the assessment year,
39 household goods to the value of two hundred dollars,
40 dead victuals laid away for family use and any other
41 property or security exempted by any other provision of
42 law; but no property shall be exempt from taxation which
43 shall have been purchased or procured for the purpose
44 of evading taxation, whether temporarily holding the
45 same over the first day of the assessment year or other-

46 wise: *Provided, however,* That the property, both real
47 and personal, which is exempt from taxation by this sec-
48 tion shall be entered upon the assessor's books, together
49 with the true and actual value thereof, but no taxes
50 shall be levied upon the same or extended upon the
51 assessor's books.

52 Notwithstanding any other provision of this section,
53 however, no language herein shall be construed to ex-
54 empt from taxation any property owned by, or held
55 in trust for, educational, literary, scientific, religious or
56 other charitable corporations or organizations, unless such
57 property is used primarily and immediately for the pur-
58 poses of such corporations or organizations.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Charles C Morris
Chairman Senate Committee

J. D. DeKeyser Jr.
Chairman House Committee

Originated in the Senate

Takes effect From passage

Howard Thye
Clerk of the Senate

Stuff
Clerk of the House of Delegates

Arnold W. Tickers
President of the Senate

John E. Amos
Speaker House of Dele

The within Approved this the 16
day of March, 1945.

Clarence Meadows
Governor.

Filed in the office of the Secretary of State
of West Virginia MAR 16 1945

Wm. S. O'BRIEN,
Secretary of State

