WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1945

ENROLLED

SENATE BILL No. 159

(By Mr. *Wickers*, 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 property, real and personal, described in this section, and to the extent herein limited, shall be exempt from taxation,
that is to say: Property belonging to the United States, other than property permitted by the United States to be taxed under state law; property belonging exclusively to the state; property belonging exclusively to any county, district, city, village, or town in this state, and used for public purposes; property used exclusively for divine worship; parsonages, and the household goods and furniture pertaining thereto; mortgages, bonds and other evidence of indebtedness in the hands of bona fide owners and holders hereafter issued and sold by churches and religious societies for the purposes of securing money to be used in the erection of church buildings used exclusively for divine worship, or for the purpose of paying indebtedness thereon; cemeteries, property belonging to, or held in trust for, colleges, seminaries, academies and free schools, if used for educational, literary or scientific purposes, including books, apparatus, annuities, money and furniture; public and family libraries; property used for charitable purposes, and not held or leased out for profit; all real estate not exceeding one-half acre in extent, and the buildings thereon, and used ex-
clusively by any college or university society as a literary hall, or as a dormitory or club room, if not leased or otherwise used with a view to profit; all property belonging to benevolent associations, not conducted for private profit; property belonging to any public institution for the education of the deaf, dumb or blind, or any hospital not held or leased out for profit; house of refuge, lunatic or orphan asylum; homes for children or for the aged, friendless or infirm, not conducted for private profit; fire engines and implements for extinguishing fires, and property used exclusively for the safe-keeping thereof, and for the meetings of fire companies; and all property on hand to be used in the subsistence of livestock on hand at the commencement of the assessment year, household goods to the value of two hundred dollars, dead victuals laid away for family use and any other property or security exempted by any other provision of law; but no property shall be exempt from taxation which shall have been purchased or procured for the purpose of evading taxation, whether temporarily holding the same over the first day of the assessment year or other-
Provided, however, That the property, both real and personal, which is exempt from taxation by this section shall be entered upon the assessor's books, together with the true and actual value thereof, but no taxes shall be levied upon the same or extended upon the assessor's books.

Notwithstanding any other provision of this section, however, no language herein shall be construed to exempt from taxation any property owned by, or held in trust for, educational, literary, scientific, religious or other charitable corporations or organizations, unless such property is used primarily and immediately for the purposes of such corporations or organizations.
The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.

Charles C. Norris
Chairman Senate Committee

J.R. Delcourter Jr.
Chairman House Committee

Originated in the Senate

Takes effect from passage

Howard Doug
Clerk of the Senate

Phyllis
Clerk of the House of Delegates

Arnold W. Vickers
President of the Senate

John E. Amos
Speaker House of Deleg.

The within approved this the 16

day of March, 1945.

Governor.

Filed in the office of the Secretary of State
of West Virginia

Mar. 16, 1945

Wm. O'Brien,
Secretary of State