

**WEST VIRGINIA LEGISLATURE**  
**REGULAR SESSION, 1957**

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**ENROLLED**


**SENATE BILL NO.** 300

(By Mr. *A. Beason*)

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**PASSED** *March 9* 1957

**In Effect** *90 days from* **Passage**



**ENROLLED**  
**Senate Bill No. 300**  
(By MR. BEAN, MR. PRESIDENT)

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[Passed March 8, 1957; in effect ninety days from passage.]

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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 property exempt 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,

5 other than property permitted by the United States to be  
6 taxed under state law; property belonging exclusively  
7 to the State; property belonging exclusively to any  
8 county, district, city, village, or town in this State, and  
9 used for public purposes; property located in this state  
10 belonging to any city, town, village, county or any other  
11 political subdivision of another state, and used for public  
12 purposes; property used exclusively for divine worship;  
13 parsonages, and the household goods and furniture per-  
14 taining thereto; mortgages, bonds and other evidence of  
15 indebtedness in the hands of bona fide owners and holders  
16 hereafter issued and sold by churches and religious so-  
17 cieties for the purposes of securing money to be used in  
18 the erection of church buildings used exclusively for  
19 divine worship, or for the purpose of paying indebtedness  
20 thereon, cemeteries, property belonging to, or held in  
21 trust for, colleges, seminaries, academies and free schools,  
22 if used for educational, literary or scientific purposes, in-  
23 cluding books, apparatus, annuities, money and furniture;  
24 public and family libraries; property used for charitable  
25 purposes, and not held or leased out for profit; all real

26 estate not exceeding one-half acre in extent, and the  
27 buildings thereon, and used exclusively by any college  
28 or university society as a literary hall, or as a dormitory  
29 or club room, if not leased or otherwise used with a view  
30 to profit; all property belonging to benevolent associa-  
31 tions, not conducted for private profit; property belong-  
32 ing to any public institution for the education of the deaf,  
33 dumb or blind, or any hospital not held or leased out for  
34 profit; house of refuge, lunatic or orphan asylum; homes  
35 for children or for the aged, friendless or infirm, not con-  
36 ducted for private profit; fire engines and implements for  
37 extinguishing fires, and property used exclusively for the  
38 safe-keeping thereof, and for the meetings of fire com-  
39 panies; and all property on hand to be used in the sub-  
40 sistence of livestock on hand at the commencement of the  
41 assessment year, household goods to the value of two  
42 hundred dollars, dead victuals laid away for family use  
43 and any other property or security exempted by any  
44 other provision of law; but no property shall be exempt  
45 from taxation which shall have been purchased or pro-  
46 cured for the purpose of evading taxation, whether tem-

47 porarily holding the same over the first day of the assess-  
48 ment year or otherwise: *Provided, however,* That the  
49 property, both real and personal, which is exempt from  
50 taxation by this section shall be entered upon the asses-  
51 sor's books, together with the true and actual value  
52 thereof, but no taxes shall be levied upon the same or  
53 extended upon the assessor's books.

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

*E. H. McCourt*  
Chairman Senate Committee

*T. H. Chittam* *2nd*  
Chairman House Committee

Takes effect 90 days from passage.

Takes effect 90 days  
[Signature]  
 Clerk of the Senate (

*C. A. Blankenship*  
Clerk of the House of Delegates

*Ralph J. Bean*  
President of the Senate

*Eric Jean*  
Speaker House of Delegates

The within approved this the 15<sup>th</sup>  
day of March, 1957.

\_\_\_\_\_, 1957.  
*Jeff H. Henderson*  
 Governor



Filed in the Office of the Secretary of State  
of West Virginia. MAR 15 1957

D. PITT O'BRIEN  
SECRETARY OF STATE