WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1957

ENROLLED

SENATE BILL NO. 300

(By Mr.)

PASSED March 9, 1957

In Effect 90 days 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 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,
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 located in this state
belonging to any city, town, village, county or any other
political subdivision of another state, and used for public
purposes; property used exclusively for divine worship;
parsonages, and the household goods and furniture per-
taining 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 so-
cieties 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, in-
cluding 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
type thereon, and used exclusively 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 associa-
tions, not conducted for private profit; property belong-
ing 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 con-
ducted 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 com-
panies; and all property on hand to be used in the sub-
sistence 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 pro-
cured for the purpose of evading taxation, whether tem-
porarily holding the same over the first day of the assessment year or otherwise: *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.

E. T. Mc Count
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the Senate.

Takes effect 90 days from passage.

[Signature]
Clerk of the Senate

O.A. Blankenship
Clerk of the House of Delegates

Ralph J. Beem
President of the Senate

[Signature]
Speaker House of Delegates

The within approved this the 15th day of March, 1957.

[Signature]
Governor

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

D. Pitt O'Brien
Secretary of State