

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1961

279

ENROLLED

SENATE BILL NO. 279

(By Mr. Stavis)

PASSED March 9th 1961

In Effect from Passage

Filed in Office of the Secretary of State
of West Virginia MAR 17 1961
JOE F. BURDETT
SECRETARY OF STATE

ENROLLED

Senate Bill No. 279

(By MR. DAVIS)

[Passed March 9, 1961; 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 property tax exemption for area development corporations on property used for profit, but solely for the purpose of promoting employment opportunities through industrial and economic development.

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

22 for charitable purposes, and not held or leased out for
23 profit; property used for area economic development pur-
24 poses by non-profit corporations when such property is
25 not leased out for profit; all real estate not exceeding one-
26 half acre in extent, and the buildings thereon, and used
27 exclusively by any college or university society as a lit-
28 erary hall, or as a dormitory or club room, if not leased
29 or otherwise used with a view to profit; all property be-
30 longing to benevolent associations, not conducted for pri-
31 vate profit; property belonging to any public institution
32 for the education of the deaf, dumb or blind, or any hos-
33 pital not held or leased out for profit, house of refuge,
34 lunatic or orphan asylum; homes for children or for the
35 aged, friendless or infirm, not conducted for private profit;
36 fire engines and implements for extinguishing fires, and
37 property used exclusively for the safekeeping thereof,
38 and for the meetings of fire companies; and all property
39 on hand to be used in the subsistence of livestock on hand
40 at the commencement of the assessment year, household
41 goods to the value of two hundred dollars, dead victuals
42 laid away for family use and any other property or se-

43 curity exempted by any other provision of law; but no
44 property shall be exempt from taxation which shall have
45 been purchased or procured for the purpose of evading
46 taxation, whether temporarily holding the same over the
47 first day of the assessment year or otherwise: *Provided,*
48 *however,* That the property, both real and personal, which
49 is exempt from taxation by this section shall be entered
50 upon the assessor's books, together with the true and ac-
51 tual value thereof, but no taxes shall be levied upon the
52 same or extended upon the assessor's books.

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

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

Harold Davis, Jr.

Chairman Senate Committee

Mr. H. H. Withrow

Chairman House Committee

Originated in the Senate.

Takes effect from _____ passage.

D. Howard Meyer

Clerk of the Senate

A. Blankenship

Clerk of the House of Delegates

Howard Carson

President of the Senate

Sulus W. Singleton Sr.

Speaker House of Delegates

The within approved this the 17th
day of March, 1961.

Wm. Barron

Governor



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of West Virginia MAR 17 1961
JOE F. BURDETT
SECRETARY OF STATE