

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1973



ENROLLED

HOUSE BILL No. 267

(By Mr. Speaker, Mr. McManus)



PASSED June 27 1973

In Effect July 1, 1973 Passage



FILED IN THE OFFICE
EDGAR F. WEISKELL III
SECRETARY OF STATE
THIS DATE 7-10-73

267

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House Bill No. 267

(By MR. SPEAKER, MR. MCMANUS)

[Passed June 27, 1973; in effect July 1, 1973.]

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 raising of revenues from ad valorem property taxation and to the exemptions from such taxation; the exemption from such taxation of bank deposits and money; exempting from such taxation household goods to the value of two hundred dollars, whether or not held or used for profit; exempting from such taxation household goods and personal effects when not held or used for profit; deleting the requirement that the assessor reflect on his books the value of personal property exempted from such taxation; and requiring the state tax commissioner to issue to all assessors regulations to insure uniform assessment practices with respect to the exemptions from such 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:

ARTICLE 3. ASSESSMENTS GENERALLY.

§11-3-9. Property exempt from taxation.

- 1 All property, real and personal, described in this section,
- 2 and to the extent herein limited, shall be exempt from taxation,
- 3 that is to say: Property belonging to the United States, other

4 than property permitted by the United States to be taxed under
5 state law; property belonging exclusively to the state; property
6 belonging exclusively to any county, district, city, village or
7 town in this state, and used for public purposes; property lo-
8 cated in this state belonging to any city, town, village, county
9 or any other political subdivision of another state, and used
10 for public purposes; property used exclusively for divine wor-
11 ship; parsonages, and the household goods and furniture per-
12 taining thereto; mortgages, bonds and other evidence of in-
13 debtedness in the hands of bona fide owners and holders here-
14 after issued and sold by churches and religious societies for
15 the purposes of securing money to be used in the erection of
16 church buildings used exclusively for divine worship, or for
17 the purpose of paying indebtedness thereon; cemeteries; prop-
18 erty belonging to, or held in trust for, colleges, seminaries,
19 academies and free schools, if used for educational, literary or
20 scientific purposes, including books, apparatus, annuities and
21 furniture; public and family libraries; property used for chari-
22 table purposes, and not held or leased out for profit; property
23 used for area economic development purposes by nonprofit
24 corporations when such property is not leased out for profit;
25 all real estate not exceeding one-half acre in extent, and the
26 buildings thereon, and used exclusively by any college or uni-
27 versity society as a literary hall, or as a dormitory or club-
28 room, if not leased or otherwise used with a view to profit; all
29 property belonging to benevolent associations, not conducted
30 for private profit; property belonging to any public institution
31 for the education of the deaf, dumb or blind, or any hospital
32 not held or leased out for profit; house of refuge, lunatic or
33 orphan asylum; homes for children or for the aged, friendless
34 or infirm, not conducted for private profit; fire engines and
35 implements for extinguishing fires, and property used exclu-
36 sively for the safekeeping thereof, and for the meeting of fire
37 companies; and all property on hand to be used in the sub-
38 sistence of livestock on hand at the commencement of the
39 assessment year; household goods to the value of two hundred
40 dollars, whether or not held or used for profit; bank deposits
41 and money; household goods (which term is deemed for pur-
42 poses of this section to mean only personal property and house-
43 hold goods commonly found within the house and items used to

44 care for the house and its surrounding property) when not held
45 or used for profit, and personal effects (which term is deemed
46 for purposes of this section to mean only articles and items
47 of personal property commonly worn on or about the human
48 body, or carried by a person and normally thought to be asso-
49 ciated with the person) when not held or used for profit; dead
50 victuals laid away for family use and any other property or
51 security exempted by any other provision of law; but no prop-
52 erty shall be exempt from taxation which shall have been pur-
53 chased or procured for the purpose of evading taxation, wheth-
54 er temporarily holding the same over the first day of the assess-
55 ment year or otherwise: *Provided*, That real property which is
56 exempt from taxation by this section, shall be entered upon the
57 assessor's books, together with the true and actual value there-
58 of, but no taxes shall be levied upon the same or extended up-
59 on the assessor's books.

60 Notwithstanding any other provisions of this section, how-
61 ever, no language herein shall be construed to exempt from
62 taxation any property owned by, or held in trust for, educa-
63 tional, literary, scientific, religious or other charitable corpora-
64 tions or organizations, unless such property is used primarily
65 and immediately for the purposes of such corporations or
66 organizations.

67 The tax commissioner shall, by issuance of regulations, pro-
68 vide each assessor with guidelines to insure uniform assess-
69 ment practices statewide to effect the intent of this section.

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

H. Laurel Darby
Chairman Senate Committee

Cleaves C. Christian, Jr.
Chairman House Committee

Originated in the House.

Takes effect July 1, 1973.

Howard W. Carson
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

W. R. Slaughter, Jr.
President of the Senate

Lewis N. M. Mauer
Speaker House of Delegates

The within approved this the 10th
day of July, 1973.

Arthur A. Shaare, Jr.
Governor

PRESENTED TO THE
GOVERNOR

Date 7/5/73

Time 4:00 p.m.