WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1974

ENROLLED

SENATE BILL NO. 159

(By Mr. Beuthler, Mr. President, and Mr. Hubbard)

PASSED March 7, 1974

In Effect

FILED IN THE OFFICE
EDGAR F. HEISKELL III
SECRETARY OF STATE
THIS DATE 3-22-74
ENROLLED

Senate Bill No. 159
(By Mr. Brotherton, Mr. President, and Mr. Hubbard)

[Passed March 7, 1974; in effect ninety days from passage.]

AN ACT to amend article four, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section twenty-one, relating to granting exemption from ad valorem tax of the first five thousand dollars of assessed valuation of real property to owners, over age sixty-five, occupying such real property for residential purposes and as their primary residence; ascertainment of eligibility for exemption; and providing for the supplying of all necessary instructions and forms and the promulgation of all necessary regulations by the tax commissioner.

Be it enacted by the Legislature of West Virginia:

That article four, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, designated section twenty-one, to read as follows:

ARTICLE 4. ASSESSMENT OF REAL PROPERTY.

§11-4-21. Five thousand dollar assessed value exemption for persons over sixty-five and otherwise qualified; ascertainment of eligibility; and supplying of instructions and forms and promulgation of regulations.

1 Beginning with the first day of July, one thousand nine hundred seventy-four, and every July first thereafter  
2 the assessor shall ascertain each person in his county who  
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owns real property, wholly or partially, including but not limited to a person who owns a life estate or a commune
dower interest therein, and who occupies such real
property as his primary residence and who is sixty-five
years of age or older. An exemption from ad valorem tax
of the first five thousand dollars of assessed valuation of
all such property is hereby granted when owned and oc-
cupied by any such qualified person.

The exemption of the first five thousand dollars shall
be shown on the land book against the total assessed
value, and taxes shall be extended against the net amount
of assessed value for the calendar tax year 1975 and every
calendar tax year thereafter in which the owner and the
property remains qualified under this section. Only one
exemption shall be granted for each owner-occupied resi-
dence regardless of the number of qualified persons, sixty-
five or older, residing therein.

When the five thousand dollar exemption is greater
than the total assessed value of the residence, no taxes
will be levied; and the sheriff shall issue a statement to
the landowner showing that no taxes are due.

Only those homeowners sixty-five years of age or older
on the July first assessment date will be eligible for the
exemption provided by this section for the following cal-
endar tax year. The exemption shall attach to the real
estate occupied by the qualified homeowner on the July
first assessment date. An exemption shall not be trans-
ferred to another parcel of real estate until the following
July first. If the property of a homeowner qualified
under this section is transferred by deed, will or other-
wise to an owner who will not be at least sixty-five
years of age on the next July first assessment date, the
five thousand dollar exemption will be removed from the
property when next assessed.

In addition to the listing made by the assessor, every
homeowner who is qualified shall have the right to
appear before the assessor and register his right to
the exemption provided by this section. Any person who
does not appear before the assessor, by himself or his
personal representative, or who does not in any way
contact the assessor's office to register his right to an exemption on or before the first day of October following a July first assessment day, shall not be entitled to any exemption for the following calendar tax year.

The tax commissioner shall prescribe and supply all necessary instructions and forms and shall promulgate all necessary regulations to effectuate the purpose of this section.
The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within  approved this the  20th

day of  March, 1974.

Governor
PRESENTED TO THE
GOVERNOR

Date 3/11/74
Time 3:50 p.m.