

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1974

ENROLLED

SENATE BILL NO. 159

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

PASSED March 7, 1974

In Effect minutely after Passage



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

6-5-1

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
- 2 hundred seventy-four, and every July first thereafter
- 3 the assessor shall ascertain each person in his county who

4 owns real property, wholly or partially, including but not
5 limited to a person who owns a life estate or a consum-
6 mate dower interest therein, and who occupies such real
7 property as his primary residence and who is sixty-five
8 years of age or older. An exemption from ad valorem tax
9 of the first five thousand dollars of assessed valuation of
10 all such property is hereby granted when owned and oc-
11 cupied by any such qualified person.

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

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

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

38 In addition to the listing made by the assessor, every
39 homeowner who is qualified shall have the right to
40 appear before the assessor and register his right to
41 the exemption provided by this section. Any person who
42 does not appear before the assessor, by himself or his
43 personal representative, or who does not in any way

44 contact the assessor's office to register his right to an
45 exemption on or before the first day of October following
46 a July first assessment day, shall not be entitled to any
47 exemption for the following calendar tax year.

48 The tax commissioner shall prescribe and supply all
49 necessary instructions and forms and shall promulgate all
50 necessary regulations to effectuate the purpose of this sec-
51 tion.

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

H. Darrell Murky
Chairman Senate Committee

Raymond C. Christman Jr.
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Howard W. Carson
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

W. T. Bratherton Jr.
President of the Senate

Lewis T. M. Hanna
Speaker House of Delegates

The within approved this the 20th
day of March, 1974.

Archie Shaver Jr.
Governor

PRESENTED TO THE
GOVERNOR

Date 3/11/74

Time 3:50 p.m.