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OFFICE OF THE  
SECRETARY OF STATE  
MARTINSBURG, WEST VIRGINIA

**WEST VIRGINIA LEGISLATURE**  
**REGULAR SESSION, 1976**



**ENROLLED**

**HOUSE BILL No. 1447**

(By Mr. Lewis.....)



PASSED March 13,..... 1976

In Effect ninety days from..... Passage



**FILED IN THE OFFICE OF  
SECRETARY OF STATE OF  
WEST VIRGINIA**

**THIS DATE 3/30/76**

1447

ENROLLED

H. B. 1447

(By MR. LEWIS)

[Passed March 13, 1976; in effect ninety days from passage.]

AN ACT to amend and reenact section twenty-one, article four, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the five thousand dollar assessed value exemption on real estate for persons over sixty-five years of age; requiring registration only once for such exemption.

*Be it enacted by the Legislature of West Virginia:*

That section twenty-one, article four, 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 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; 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 the as-  
3 sessor shall ascertain each person in his county who owns real  
4 property, wholly or partially, including, but not limited to, a  
5 person who owns a life estate or a consummate dower interest  
6 therein, and who occupies such real property as his primary re-  
7 sidence and who is sixty-five years of age or older. An exemp-  
8 tion from ad valorem tax of the first five thousand dollars of

9 assessed valuation of all such property is hereby granted when  
10 owned and occupied by any such qualified person.

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

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

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

36 In addition to the listing made by the assessor, every home-  
37 owner who is qualified shall have the right to appear before  
38 the assessor and register his right to the exemption provided by  
39 this section. Any person who does not appear before the as-  
40 sessor, by himself or his personal representative, or who  
41 does not in any way contact the assessor's office to register his  
42 right to an exemption on or before the first day of October  
43 following a July first assessment day, shall not be entitled to  
44 any exemption for the following calendar tax year. A person  
45 need only register his right to an exemption one time for any  
46 qualified real estate.

*✓ ok  
B.M. H.*

47 The tax commissioner shall prescribe and supply all neces-  
48 sary instructions and forms and shall promulgate all necessary  
49 regulations to effectuate the purpose of this section.

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

*James L. Davis*  
-----  
Chairman Senate Committee

*Rowland B. Christian*  
-----  
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

*Jessie Lee, Jr.*  
-----  
Clerk of the Senate

*C. A. Blankenship*  
-----  
Clerk of the House of Delegates

*H. H. Robertson*  
-----  
President of the Senate

*Lewis N. McManus*  
-----  
Speaker House of Delegates

The within *approved* this the *27th*  
*March* day of \_\_\_\_\_, 1976.

*Arva S. Prange, Jr.*  
-----  
Governor



PRESENTED TO THE  
GOVERNOR

Date 3/23/76

Time 3:10 p.m.