WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1976

ENROLLED

HOUSE BILL No. 1447

(By Mr. Levi)

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
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 hundred seventy-four, and every July first thereafter the assessor shall ascertain each person in his county who owns real property, wholly or partially, including, but not limited to, a person who owns a life estate or a consummate 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 occupied 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 the assessed
value for the calendar tax year one thousand nine hundred
seventy-five and every calendar tax year thereafter in which
the owner and the property remains qualified under this sec-
tion. Only one exemption shall be granted for each owner-
occupied residence regardless of the number of qualified per-
sons, 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 show-
ing 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 exemp-
tion provided by this section for the following calendar 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 transferred to another parcel of real
estate until the following July first. If the property of a home-
owner qualified under this section is transferred by deed, will
or otherwise 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 home-
owner 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 as-
sessor, 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. A person
need only register his right to an exemption one time for any
qualified real estate.
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 House.
Takes 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 27th day of __________, 1976.

Governor
PRESENTED TO THE GOVERNOR

Date: 3/23/76
Time: 3:10 P.M.