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CLERK OF
HOUSE OF DELEGATES
STATE OF 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

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.

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

Howard C. Christian
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

Jessie L. Jr.
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

H. H. Robertson
President of the Senate

Lewis H. H. Menus
Speaker House of Delegates

The within approved this the 27th
March
day of _____, 1976.

Arch A. Pearce Jr.
Governor



PRESENTED TO THE
GOVERNOR

Date 3/23/76

Time 3:10 p.m.