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WEST VIRGINIA LEGISLATURE


REGULAR SESSION, 1977

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ENROLLED

SENATE BILL NO. 331

(By Mr. Probsthahn, Mr. President & Mr. Spivack)

—•—
PASSED March 25, 1977

In Effect July 1, 1977 Passage


ENROLLED

Senate Bill No. 331

(By MR. BROTHERTON, MR. PRESIDENT, and MR. SAVILLA)

[Passed March 25, 1977; in effect July 1, 1977.]

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 for persons over sixty-five; ascertainment of age for eligibility.

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
3 assessor shall ascertain each person in his county who
4 owns real property, wholly or partially, including, but
5 not limited to, a person who owns a life estate or a con-
6 summate dower interest therein, and who occupies such
7 real property as his primary residence and who is sixty-
8 five years of age or older or will become sixty-five on or
9 before June thirtieth following the July first assessment
10 day. An exemption from ad valorem tax of the first five
11 thousand dollars of assessed valuation of all such prop-

12 erty is hereby granted when owned and occupied by any
13 such qualified person.

14 The exemption of the first five thousand dollars shall
15 be shown on the land book against the total assessed
16 value, and taxes shall be extended against the net amount
17 of the assessed value for the calendar tax year one thou-
18 sand nine hundred seventy-five and every calendar tax
19 year thereafter in which the owner and the property
20 remains qualified under this section. Only one exemption
21 shall be granted for each owner-occupied residence re-
22 gardless of the number of qualified persons, sixty-five or
23 older, residing therein.

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

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

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

51 exemption for the following calendar tax year. A person
52 need only register his right to an exemption one time for
53 any qualified real estate.

54 The tax commissioner shall prescribe and supply all
55 necessary instructions and forms and shall promulgate
56 all necessary regulations to effectuate the purpose of this
57 section.

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

James L. Davis
Chairman Senate Committee

Norman B. Thurston
Chairman House Committee

Originated in the Senate.

To take effect July 1, 1977.

J. C. Dillon Jr.
Clerk of the Senate

V. A. Blankenship
Clerk of the House of Delegates

W. T. Bratherton Jr.
President of the Senate

Donald L. Kopp
Speaker House of Delegates

The within is approved this the 1
day of April, 1977.

John D. Rhyne
Governor



APPROVED AND SIGNED BY THE GOVERNOR

Date April 1, 1977
Time 8:45 A.M.

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