

No: 558

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SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1987



ENROLLED

SENATE BILL NO. 558

(By Senator Joseph M. President)



PASSED March 11 1987

In Effect July 1, 1987 



ENROLLED

Senate Bill No. 558

(BY SENATOR TONKOVICH, MR. PRESIDENT)

[Passed March 11, 1987; to take effect July 1, 1987.]

AN ACT to amend and reenact section nine, article three, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to property exempt from ad valorem taxation; property held by any college or university located in West Virginia or any nonprofit foundation or corporation which receives contributions on behalf of any such college or university.

Be it enacted by the Legislature of West Virginia:

That section nine, article three, 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 3. ASSESSMENTS GENERALLY.

§11-3-9. Property exempt from taxation.

1 All property, real and personal, described in this section,
2 and to the extent herein limited, shall be exempt from
3 taxation, that is to say: Property belonging to the United
4 States, other than property permitted by the United States
5 to be taxed under state law; property belonging exclusively
6 to the state; property belonging exclusively to any county,
7 district, city, village or town in this state, and used for
8 public purposes; property located in this state, belonging to

9 any city, town, village, county or any other political
10 subdivision of another state, and used for public purposes;
11 property used exclusively for divine worship; parsonages,
12 and the household goods and furniture pertaining thereto;
13 mortgages, bonds and other evidence of indebtedness in the
14 hands of bona fide owners and holders hereafter issued and
15 sold by churches and religious societies for the purposes of
16 securing money to be used in the erection of church
17 buildings used exclusively for divine worship, or for the
18 purpose of paying indebtedness thereon; cemeteries;
19 property belonging to, or held in trust for, colleges,
20 seminaries, academies and free schools, if used for
21 educational, literary or scientific purposes, including
22 books, apparatus, annuities and furniture; property
23 belonging to, or held in trust for, colleges or universities
24 located in West Virginia, or any public or private nonprofit
25 foundation or corporation which receives contributions
26 exclusively for such college or university, if the property or
27 dividends, interest, rents or royalties derived therefrom are
28 used or devoted to educational purposes of such college or
29 university; public and family libraries; property used for
30 charitable purposes, and not held or leased out for profit;
31 property used for the public purposes of distributing water
32 or providing sewer service by a duly chartered nonprofit
33 corporation when such property is not held, leased out or
34 used for profit; property used for area economic
35 development purposes by nonprofit corporations when
36 such property is not leased out for profit; all real estate not
37 exceeding one-half acre in extent, and the buildings
38 thereon, and used exclusively by any college or university
39 society as a literary hall, or as a dormitory or clubroom, if
40 not leased or otherwise used with a view to profit; all
41 property belonging to benevolent associations, not
42 conducted for private profit; property belonging to any
43 public institution for the education of the deaf, dumb or
44 blind, or any hospital not held or leased out for profit; house
45 of refuge, lunatic or orphan asylum; homes for children or
46 for the aged, friendless or infirm, not conducted for private
47 profit; fire engines and implements for extinguishing fires,
48 and property used exclusively for the safekeeping thereof,
49 and for the meeting of fire companies; and all property on
50 hand to be used in the subsistence of livestock on hand at

51 the commencement of the assessment year; household
52 goods to the value of two hundred dollars, whether or not
53 held or used for profit; bank deposits and money; household
54 goods (which term is deemed for purposes of this section to
55 mean only personal property and household goods
56 commonly found within the house and items used to care for
57 the house and its surrounding property) when not held or
58 used for profit, and personal effects (which term is deemed
59 for purposes of this section to mean only articles and items
60 of personal property commonly worn on or about the
61 human body, or carried by a person and normally thought to
62 be associated with the person) when not held or used for
63 profit; dead victuals laid away for family use and any other
64 property or security exempted by any other provision of
65 law; but no property shall be exempt from taxation which
66 shall have been purchased or procured for the purpose of
67 evading taxation, whether temporarily holding the same
68 over the first day of the assessment year or otherwise:
69 *Provided*, That real property which is exempt from taxation
70 by this section shall be entered upon the assessor's books,
71 together with the true and actual value thereof, but no taxes
72 shall be levied upon the same or extended upon the
73 assessor's books.

74 Notwithstanding any other provisions of this section,
75 however, no language herein shall be construed to exempt
76 from taxation any property owned by, or held in trust for,
77 educational, literary, scientific, religious or other
78 charitable corporations or organizations, including any
79 public or private nonprofit foundation or corporation
80 existing for the support of any college or university located
81 in West Virginia, unless such property, or the dividends,
82 interest, rents or royalties derived therefrom, is used
83 primarily and immediately for the purposes of such
84 corporations or organizations.

85 The tax commissioner shall, by issuance of regulations,
86 provide each assessor with guidelines to ensure uniform
87 assessment practices statewide to effect the intent of this
88 section.

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

[Signature]
.....
Chairman Senate Committee

T. Bernard V. Kelly
.....
Chairman House Committee

Originated in the Senate.

To take effect July 1, 1987.

Judd C. Kelly
.....
Clerk of the Senate

Donald L. Kopp
.....
Clerk of the House of Delegates

[Signature]
.....
President of the Senate

[Signature]
.....
Speaker House of Delegates

The within *Approved* this the *19th*
March day of 1987.

[Signature]
.....
Governor



PRESENTED TO THE

GOVERNOR

Date 8/16/87

Time 3:30 pm.