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WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1989

— ● —

ENROLLED

Com. Sub. for
HOUSE BILL No. 2703

(By Mr. Del. Mezzatesta & Murphy)

— ● —

Passed April 8, 1989

In Effect July 1, 1989 ~~Passage~~

ENROLLED
COMMITTEE SUBSTITUTE
FOR
H. B. 2703
(By DELEGATES MEZZATESTA AND MURPHY)

[Passed April 8, 1989; in effect July 1, 1989.]

AN ACT to amend and reenact sections two and three, article six-b, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the homestead property tax exemption; requiring an owner to legally reside in the state for the four consecutive taxable years and have paid taxes on any homestead in this state for the four consecutive taxable years prior to filing of exemption claim in order to receive such exemption and providing an exception thereto, requiring proof of residence, defining legally resided.

Be it enacted by the Legislature of West Virginia:

That sections two and three, article six-b, 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 6B. HOMESTEAD PROPERTY TAX EXEMPTION.

§11-6B-2. Definitions.

- 1 For purposes of this article, the term:
- 2 (1) "Assessed value" means the value of property as
- 3 determined under article three of this chapter.

4 (2) "Claimant" means a person who is age sixty-five
5 or older or who is certified as being permanently and
6 totally disabled, and who owns a homestead that is used
7 and occupied by the owner thereof exclusively for
8 residential purposes.

9 (3) "Homestead" means a single family residential
10 house, including a modular home, and the land sur-
11 rounding such structure; or a mobile home regardless
12 of whether the land upon which such mobile home is
13 situated is owned or leased.

14 (4) "Legally resided" means the person shall have been
15 domiciled in this state for more than six consecutive
16 months of the taxable year.

17 (5) "Owner" means the person who is possessed of the
18 homestead, whether in fee or for life. A person seized
19 or entitled in fee subject to a mortgage or deed of trust
20 securing a debt or liability shall be deemed the owner
21 until the mortgagee or trustee takes possession, after
22 which such mortgagee or trustee shall be deemed the
23 owner. A person who has an equitable estate of freehold,
24 or is a purchaser of a freehold estate who is in possession
25 before transfer of legal title shall also be deemed the
26 owner. Personal property mortgaged or pledged shall,
27 for the purpose of taxation, be deemed the property of
28 the party in possession.

29 (6) "Permanently and totally disabled" means a person
30 who is unable to engage in any substantial gainful
31 activity by reason of any medically determinable
32 physical or mental condition which can be expected to
33 result in death or which has lasted or can be expected
34 to last for a continuous period of not less than twelve
35 months.

36 (7) "Sixty-five years of age or older" includes a person
37 who attains the age of sixty-five on or before the
38 thirtieth day of June following the July first assessment
39 date.

40 (8) "Used and occupied exclusively for residential
41 purposes" means that the property is used as an abode,
42 dwelling or habitat for more than six consecutive

43 months of the year by the owner and that the property
 44 is used only as an abode, dwelling or habitat to the
 45 exclusion of any commercial use: *Provided*, That this
 46 six-month period shall not prevent a prior resident from
 47 filing a claim to exemption in accordance with section
 48 three, article six-b, chapter eleven of this code.

49 (9) "Tax year" means the calendar year following the
 50 July first assessment day.

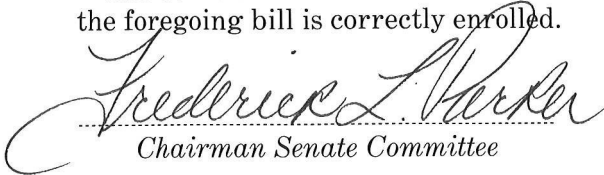
**§11-6B-3. Twenty thousand dollar homestead exemption
 allowed.**

1 (a) *General*.—An exemption from ad valorem prop-
 2 erty taxes shall be allowed for the first twenty thousand
 3 dollars of assessed value of a homestead that is used and
 4 occupied by the owner thereof exclusively for residential
 5 purposes, when such owner is sixty-five years of age or
 6 older or is certified as being permanently and totally
 7 disabled: *Provided*, That the owner has legally resided
 8 in the state of West Virginia for the four consecutive
 9 taxable years and has paid taxes on any homestead in
 10 this state for the four taxable years prior to filing a
 11 claim for exemption: *Provided, however*, That when a
 12 resident of West Virginia establishes residency out of
 13 West Virginia and subsequently returns and reestab-
 14 lishes residency in West Virginia within a period of five
 15 years, such resident may file a claim for exemption
 16 without regard to the requirement of four years
 17 consecutive residency: *Provided further*, That such
 18 resident show proof of residency including, but not
 19 limited to, either a voter's registration card issued in
 20 this state or a motor vehicles registration card issued in
 21 this state. Only one exemption shall be allowed for each
 22 homestead used and occupied exclusively for residential
 23 purposes by the owner thereof, regardless of the number
 24 of qualified owners residing therein.

25 (b) *Attachment of exemption*.—This exemption shall
 26 attach to the homestead occupied by the qualified owner
 27 on the July first assessment date and shall be applicable
 28 to taxes for the following tax year. An exemption shall
 29 not be transferred to another homestead until the
 30 following July first. If the homestead of an owner

31 qualified under this article is transferred by deed, will
32 or otherwise, the twenty thousand dollar exemption
33 shall be removed from the property on the next July
34 first assessment date unless the new owner qualifies for
35 the exemption.

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


Chairman Senate Committee

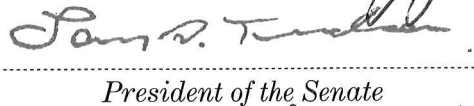

Chairman House Committee

Originating in the House.

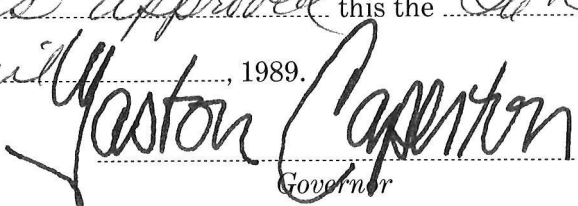
Takes effect July 1, 1989.


Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker of the House of Delegates

The within is approved this the 26th
day of April, 1989.

Governor

PRESENTED TO THE

GOVERNOR

Date 4/24/89

Time 2:15