

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1990



# ENROLLED

HOUSE BILL No. 4475

(By ~~MR.~~ Del. Murensky)



Passed March 7, 1990

In Effect from Passage

**ENROLLED**  
**H. B. 4475**  
(By DELEGATE MURENSKY )

[Passed March 7, 1990; in effect from passage.]

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 exempting from taxation property used by nonprofit corporations providing natural gas for public purposes.

*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  
2 section, and to the extent herein limited, shall be exempt  
3 from taxation, that is to say: Property belonging to the  
4 United States, other than property permitted by the  
5 United States to be taxed under state law; property  
6 belonging exclusively to the state; property belonging  
7 exclusively to any county, district, city, village or town  
8 in this state, and used for public purposes; property  
9 located in this state, belonging to any city, town, village,  
10 county or any other political subdivision of another state,  
11 and used for public purposes; property used exclusively  
12 for divine worship; parsonages, and the household goods  
13 and furniture pertaining thereto; mortgages, bonds and

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

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

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

89 The tax commissioner shall, by issuance of regula-  
90 tions, provide each assessor with guidelines to ensure  
91 uniform assessment practices statewide to effect the  
92 intent of this section.

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

*Fredrick L. Parker*  
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Chairman Senate Committee

*Bernard V. Kelly*  
-----  
Chairman House Committee

Originating in the House.

Takes effect from passage.

*Garrett E. Alna*  
-----  
Clerk of the Senate

*Donald Z. Hogg*  
-----  
Clerk of the House of Delegates

*Neil Bennett*  
-----  
President of the Senate

*Bob Rubin*  
-----  
Speaker of the House of Delegates

The within is approved this the *19th*  
day of *March*, 1990.

*Caston Caperton*  
-----  
Governor

PRESENTED TO THE  
GOVERNOR

Date

3/13/90

Time

4:41 pm

RECEIVED  
GOVERNOR  
OFFICE OF THE GOVERNOR  
STATE OF VIRGINIA  
PH 4:48  
MARCH 13 1990

FILED IN THE OFFICE OF  
SECRETARY OF STATE OF  
WEST VIRGINIA

3/19/90

THIS DATE