WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1990

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ENROLLED

HOUSE BILL No. 4475

(By Rep. Del. Maresnak)

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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 section, and to the extent herein limited, shall be exempt from taxation, that is to say: Property belonging to the United States, other than property permitted by the United States to be taxed under state law; property belonging exclusively to the state; property belonging exclusively to any county, district, city, village or town in this state, and used for public purposes; property located in this state, belonging to any city, town, village, county or any other political subdivision of another state, and used for public purposes; property used exclusively for divine worship; parsonages, and the household goods and furniture pertaining thereto; mortgages, bonds and
Enr. H. B. 4475] 2

other evidence of indebtedness in the hands of bona fide
owners and holders hereafter issued and sold by
churches and religious societies for the purposes of
securing money to be used in the erection of church
buildings used exclusively for divine worship, or for the
purpose of paying indebtedness thereon; cemeteries;
property belonging to, or held in trust for, colleges,
seminaries, academies and free schools, if used for
educational, literary or scientific purposes, including
books, apparatus, annuities and furniture; property
belonging to, or held in trust for, colleges or universities
located in West Virginia, or any public or private
nonprofit foundation or corporation which receives
contributions exclusively for such college or university,
if the property or dividends, interest, rents or royalties
derived therefrom are used or devoted to educational
purposes of such college or university; public and family
libraries; property used for charitable purposes, and not
held or leased out for profit; property used for the public
purposes of distributing water or natural gas, or
providing sewer service by a duly chartered nonprofit
corporation when such property is not held, leased out
or used for profit; property used for area economic
development purposes by nonprofit corporations when
such property is not leased out for profit; all real estate
thereon, and used exclusively by any college or univer-
sity society as a literary hall, or as a dormitory or
clubroom, if not leased or otherwise used with a view
to profit; all property belonging to benevolent associa-
tions, not conducted for private profit; property belong-
ing to any public institution for the education of the
deaf, dumb or blind, or any hospital not held or leased
out for profit; house of refuge, lunatic or orphan asylum;
homes for children or for the aged, friendless or infirm,
not conducted for private profit; fire engines and
implements for extinguishing fires, and property used
exclusively for the safekeeping thereof, and for the
meeting of fire companies; all property on hand to be
used in the subsistence of livestock on hand at the
commencement of the assessment year; household goods
to the value of two hundred dollars, whether or not held
or used for profit; bank deposits and money; household

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

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

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

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 15th day of March, 1990.

Governor
PRESENTED TO THE
GOVERNOR
Date 3/13/90
Time 4:41 pm