

RECEIVED
98 APR -2 PM 3:39
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 1998



ENROLLED

Com. Sub. for House Bill No. 4092

(By Delegates Smirl, Underwood, Damron, Leach,
Johnson, Hubbard and Jenkins)



Passed March 14, 1998

In Effect from Passage

RECEIVED

98 APR - 2 PM 3:40

OFFICE OF THE CLERK
SENATE OF WEST VIRGINIA

ENROLLED

COMMITTEE SUBSTITUTE

FOR

H. B. 4092

(BY DELEGATES SMIRL, UNDERWOOD, DAMRON, LEACH, JOHNSON,
HUBBARD AND JENKINS)

[Passed March 14, 1998; 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 exemptions from taxation; increasing exemption for certain real estate used in connection with colleges and universities; exempting property used by fraternities and sororities as residential accommodations or dormitories from property taxes; and making the provisions effective to all cases and controversies pending on the date of such enactment.

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 (a) All property, real and personal, described in this
- 2 subsection, and to the extent herein limited, is exempt

3 from taxation:

4 (1) Property belonging to the United States, other than
5 property permitted by the United States to be taxed under
6 state law;

7 (2) Property belonging exclusively to the state;

8 (3) Property belonging exclusively to any county,
9 district, city, village or town in this state, and used for
10 public purposes;

11 (4) Property located in this state, belonging to any
12 city, town, village, county or any other political
13 subdivision of another state, and used for public purposes;

14 (5) Property used exclusively for divine worship;

15 (6) Parsonages and the household goods and furniture
16 pertaining thereto;

17 (7) Mortgages, bonds and other evidence of
18 indebtedness in the hands of bona fide owners and holders
19 hereafter issued and sold by churches and religious
20 societies for the purposes of securing money to be used in
21 the erection of church buildings used exclusively for
22 divine worship, or for the purpose of paying indebtedness
23 thereon;

24 (8) Cemeteries;

25 (9) Property belonging to, or held in trust for,
26 colleges, seminaries, academies and free schools, if used
27 for educational, literary or scientific purposes, including
28 books, apparatus, annuities and furniture;

29 (10) Property belonging to, or held in trust for,
30 colleges or universities located in West Virginia, or any
31 public or private nonprofit foundation or corporation
32 which receives contributions exclusively for such college
33 or university, if the property or dividends, interest, rents or
34 royalties derived therefrom are used or devoted to
35 educational purposes of such college or university;

36 (11) Public and family libraries;

37 (12) Property used for charitable purposes, and not

38 held or leased out for profit;

39 (13) Property used for the public purposes of
40 distributing water or natural gas, or providing sewer
41 service by a duly chartered nonprofit corporation when
42 such property is not held, leased out or used for profit;

43 (14) Property used for area economic development
44 purposes by nonprofit corporations when such property is
45 not leased out for profit;

46 (15) All real estate not exceeding one acre in extent,
47 and the buildings thereon, used exclusively by any college
48 or university society as a literary hall, or as a dormitory or
49 clubroom, if not used with a view to profit, including, but
50 not limited to, property owned by a fraternity or sorority
51 organization affiliated with a university or college, or
52 property owned by a nonprofit housing corporation or
53 similar entity in behalf of a fraternity or sorority
54 organization affiliated with a university or college, when
55 the property is used as residential accommodations, or as a
56 dormitory for members of the organization;

57 (16) All property belonging to benevolent
58 associations, not conducted for private profit;

59 (17) Property belonging to any public institution for
60 the education of the deaf, dumb or blind, or any hospital
61 not held or leased out for profit;

62 (18) Houses of refuge and lunatic or orphan asylums;

63 (19) Homes for children or for the aged, friendless or
64 infirm, not conducted for private profit;

65 (20) Fire engines and implements for extinguishing
66 fires, and property used exclusively for the safekeeping
67 thereof, and for the meeting of fire companies;

68 (21) All property on hand to be used in the
69 subsistence of livestock on hand at the commencement of
70 the assessment year;

71 (22) Household goods to the value of two hundred
72 dollars, whether or not held or used for profit;

73 (23) Bank deposits and money;

74 (24) Household goods, which for purposes of this
75 section means only personal property and household
76 goods commonly found within the house and items used
77 to care for the house and its surrounding property, when
78 not held or used for profit;

79 (25) Personal effects, which for purposes of this
80 section means only articles and items of personal property
81 commonly worn on or about the human body, or carried
82 by a person and normally thought to be associated with
83 the person when not held or used for profit;

84 (26) Dead victuals laid away for family use; and

85 (27) Any other property or security exempted by any
86 other provision of law.

87 (b) Notwithstanding the provisions of subsection (a)
88 of this section, no property is exempt from taxation which
89 has been purchased or procured for the purpose of
90 evading taxation, whether temporarily holding the same
91 over the first day of the assessment year or otherwise.

92 (c) Real property which is exempt from taxation by
93 subsection (a) of this section shall be entered upon the
94 assessor's books, together with the true and actual value
95 thereof, but no taxes may be levied upon the property or
96 extended upon the assessor's books.

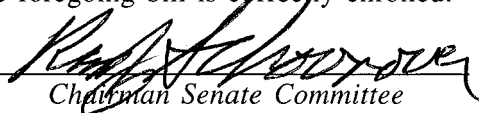
97 (d) Notwithstanding any other provisions of this
98 section, this section does not exempt from taxation any
99 property owned by, or held in trust for, educational,
100 literary, scientific, religious or other charitable
101 corporations or organizations, including any public or
102 private nonprofit foundation or corporation existing for
103 the support of any college or university located in West
104 Virginia, unless such property, or the dividends, interest,
105 rents or royalties derived therefrom, is used primarily and
106 immediately for the purposes of the corporations or
107 organizations.

108 (e) The tax commissioner shall, by issuance of rules,
109 provide each assessor with guidelines to ensure uniform

110 assessment practices statewide to effect the intent of this
111 section.

112 (f) In as much as there is litigation pending regarding
113 application of this section to property held by fraternities
114 and sororities, amendments to this section enacted in the
115 year one thousand nine hundred ninety-eight shall apply
116 to all cases and controversies pending on the date of such
117 enactment.

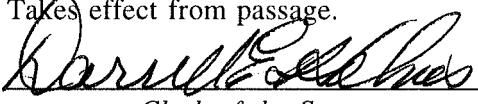
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

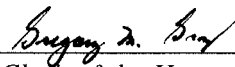

Chairman Senate Committee

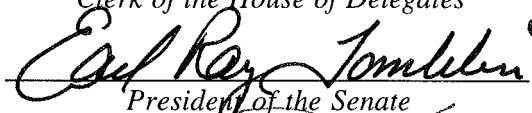

Chairman House Committee

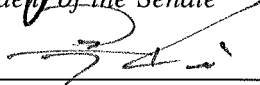
Originating in the House.

Takes effect from passage.

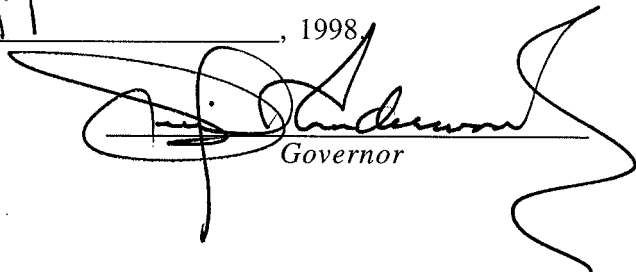

Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker of the House of Delegates

The within approved this the 1st
day of April, 1998.


Governor

PRESENTED TO THE

GOVERNOR

Date 3/31/98

Time 2:26pm