

1 **HOUSE JOINT RESOLUTION NO.17**

2
3 (By Delegates Rodighiero and Reynolds)

4 [Introduced January 13, 2011; referred to the
5 Committee on Constitutional Revision then Finance.]

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10 Proposing an amendment to the Constitution of the State of West
11 Virginia, amending section one-b, article X thereof, relating
12 to homestead exemption increase; numbering and designating
13 such proposed amendment; and providing a summarized statement
14 of the purpose of such proposed amendment.

15 *Resolved by the Legislature of West Virginia, two thirds of*
16 *the members elected to each house agreeing thereto:*

17 That the question of ratification or rejection of an amendment
18 to the Constitution of the State of West Virginia be submitted to
19 the voters of the state at the next general election to be held in
20 the year 2012 and, which proposed amendment is that section one-b,
21 article X thereof be amended, to read as follows:

22 **ARTICLE X. TAXATION AND FINANCE.**

23 **§1b. Property tax limitation and homestead exemption amendment of**
24 **1982.**

1 Ad valorem property taxation shall be in accordance with this
2 section and other applicable provisions of this article not
3 inconsistent with this section.

4 *Subsection A -- Value; Rate of Assessment; Exceptions.*

5 Notwithstanding any other provisions of this Constitution and
6 except as otherwise provided in this section, all property subject
7 to ad valorem taxation shall be assessed at sixty percent of its
8 value, as directed to be ascertained in this section, except that
9 the Legislature may from time to time, by general law agreed to by
10 two thirds of the members elected to each house, establish a higher
11 percentage for the purposes of this paragraph, which percentage
12 shall be uniform as to all classes of property defined in section
13 one of this article, but not more than one hundred percent of ~~such~~
14 the value.

15 Notwithstanding the foregoing, for July 1, 1982, and July 1
16 of each year thereafter until the values may be fixed as a result
17 of the first statewide reappraisal hereinafter required,
18 assessments shall be made under the provisions of current statutory
19 law, which is hereby validated for ~~such~~ that purpose until and
20 unless amended by the Legislature. Assessment and taxation in
21 accord with this section ~~shall be deemed to be~~ is equal and uniform
22 for all purposes.

23 *Subsection B -- Determination of Value.*

24 The Legislature shall provide by general law for periodic

1 statewide reappraisal of all property, which reappraisal shall be
2 related for all property to a specified base year which, as to each
3 ~~such~~ reappraisal, shall be uniform for each appraisal for all
4 classes of property and all counties. In such law, the Legislature
5 shall provide for consideration of: (1) Trends in market values
6 over a fixed period of years prior to the base year; (2) the
7 location of the property; and (3) ~~such~~ other factors and methods as
8 it may determine: *Provided*, That with respect to reappraisal of
9 all property upon the base year of 1980, ~~such~~ reappraisals are
10 deemed to be valid and in compliance with this section: *Provided*,
11 *however*, That with respect to farm property, as defined from time
12 to time by the Legislature by general law, the determination of
13 value shall be according to its fair and reasonable value for
14 farming purposes, as may be defined by general law.

15 The results of each statewide appraisal shall upon completion
16 be certified and published and errors therein may be corrected, all
17 as provided by general law. The first ~~such~~ statewide appraisal
18 shall be completed, certified and published on or before ~~the~~ March
19 31, 1985, for use when directed by the Legislature.

20 The Legislature shall further prescribe by general law the
21 manner in which each statewide reappraisal shall be employed to
22 establish the value of the various separately assessed parcels or
23 interests in parcels of real property and various items of personal
24 property subject to ad valorem property taxation, the methods by

1 which increases and reductions in value subsequent to the base year
2 of each statewide reappraisal shall be ascertained, and require the
3 enforcement thereof.

4 *Subsection C -- General Homestead Exemption.*

5 Notwithstanding any other provisions of this Constitution to
6 the contrary, the first ~~twenty~~ \$30,000 of assessed valuation of any
7 real property, or of personal property in the form of a mobile home,
8 used exclusively for residential purposes and occupied by the owner
9 or one of the owners thereof as his or her residence who is a
10 citizen of this state and who is sixty-five years of age or older
11 or is permanently and totally disabled as that term may be defined
12 by the Legislature, shall be exempt from ad valorem property
13 taxation, subject to ~~such~~ the requirements, limitations and
14 conditions as shall be prescribed by general law.

15 Notwithstanding any other provision of this Constitution to the
16 contrary, the Legislature shall have the authority to provide by
17 general law for an exemption from ad valorem property taxation in
18 an amount not to exceed the first ~~twenty~~ \$30,000 of value of any
19 real property, or of personal property in the form of a mobile home,
20 used exclusively for residential purposes and occupied by the owner
21 or one of the owners thereof as his or her residence who is a
22 citizen of this state, and who is under sixty-five years of age and
23 not totally and permanently disabled: *Provided*, That upon enactment
24 of ~~such~~ the general law, this exemption shall only apply to ~~such~~ the

1 property in any county in which the property was appraised at its
2 value as of January 1, 1980, or thereafter, as determined by the
3 Legislature, and this exemption shall be phased in over ~~such~~ the
4 period of time not to exceed five years from the date ~~such~~ the
5 property was so appraised, or such longer time as the Legislature
6 may determine by general law: *Provided, however,* That in no event
7 shall any one person and his or her spouse, or one homestead be
8 entitled to more than one exemption under these provisions:
9 *Provided further,* That these provisions are subject to ~~such~~ the
10 requirements, limitations and conditions as shall be prescribed by
11 general law.

12 The Legislature shall have the authority to provide by general
13 law for property tax relief to citizens of this state who are
14 tenants of residential or farm property.

15 *Subsection D -- Additional Limitations on Value.*

16 With respect to the first statewide reappraisal, pursuant to
17 this section, the resulting increase in value in each and every
18 parcel of land or interest therein and various items of personal
19 property subject to ad valorem property taxation over and above the
20 previously assessed value shall be allocated over a period of ten
21 years in equal amounts annually.

22 The Legislature may by general law also provide for the phasing
23 in of any subsequent statewide reappraisal of property.

24 *Subsection E -- Levies for Free Schools*

1 In equalizing the support of free schools provided by state and
2 local taxes, the Legislature may require that the local school
3 districts levy all or any portion of the maximum levies allowed
4 under section one of this article which has been allocated to ~~such~~
5 the local school districts.

6 Within the limits of the maximum levies permitted for excess
7 levies for schools or better schools in sections one and ten of this
8 article, the Legislature may, in lieu of the exercise of such powers
9 by the local school districts as heretofore provided, submit to the
10 voters, by general law, a statewide excess levy, and if it be
11 approved by the required number of voters, impose ~~such~~ the levy,
12 subject however to all the limitations and requirements for the
13 approval of ~~such~~ the levies as in the case of a district levy. The
14 law submitting the question to the voters shall provide, upon
15 approval of the levy by the voters, for the assumption of the
16 obligation of any local excess levies for schools then in force
17 theretofore authorized by the voters of a local taxing unit to the
18 extent of ~~such~~ the excess levies imposed by the state and so as to
19 avoid double taxation of those local districts. The Legislature may
20 also by general law reserve to the school districts ~~such~~ the
21 portions of the power to lay authorized excess levies as it may deem
22 appropriate to enable local school districts to provide educational
23 services which are not required to be furnished or supported by the
24 state. If a statewide excess levy for the support of free schools

1 is approved by the required majority, the revenue from ~~such~~ a
2 statewide excess levy shall be deposited in the State Treasury and
3 be allocated first for the local obligations assumed and thereafter
4 for ~~such~~ part of the state effort to support free schools, by
5 appropriation or as the law submitting the levy to the voters shall
6 require, as the case may be.

7 The defeat of any ~~such~~ proposed statewide excess levy for
8 school purposes ~~shall~~ may not in any way abrogate or impair any
9 local existing excess levy for ~~such~~ that purpose nor prevent the
10 adoption of any future local excess levy for ~~such~~ that purpose.

11 *Subsection F -- Implementation.*

12 In the event of any inconsistency between any of the provisions
13 of this section and other provisions of this Constitution, the
14 provisions of this section shall prevail. The Legislature shall
15 have plenary power to provide by general law for the equitable
16 application of this article and, as to taxes to be assessed prior
17 to the first statewide reappraisal, to make such laws retroactive
18 to July 1, 1982, or thereafter.

19 *Resolved further,* That in accordance with the provisions of
20 article eleven, chapter three of the Code of West Virginia, 1931,
21 as amended, such proposed amendment is hereby numbered "Amendment
22 No. 1" and designated as the "Homestead Exemption Increase
23 Amendment" and the purpose of the proposed amendment is summarized
24 as follows: "The purpose of this amendment is to increase the

homestead exemption from \$20,000 to \$30,000.

NOTE: The purpose of this resolution is to increase the homestead exemption from \$20,000 to \$30,000.

Strike-throughs indicate language that would be stricken from the present Constitution, and underscoring indicates new language that would be added.