

1 **1982.**

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

5 *Subsection A -- Value; Rate of Assessment; Exceptions*

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

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

24 *Subsection B -- Determination of Value*

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

16 The results of each statewide appraisal shall upon completion
17 be certified and published and errors therein may be corrected, all
18 as provided by general law. The first ~~such~~ statewide appraisal
19 shall be completed, certified and published on or before March 31,
20 1985, for use when directed by the Legislature.

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

1 property subject to ad valorem property taxation, the methods by
2 which increases and reductions in value subsequent to the base year
3 of each statewide reappraisal shall be ascertained, and require the
4 enforcement thereof.

5 *Subsection C -- General Homestead Exemption*

6 Notwithstanding any other provisions of this Constitution to
7 the contrary, the first \$20,000 of assessed valuation of any real
8 property, or of personal property in the form of a mobile home, used
9 exclusively for residential purposes and occupied by the owner or
10 one of the owners thereof as his or her residence who is a citizen
11 of this state and who is sixty-five years of age or older or is
12 permanently and totally disabled as that term may be defined by the
13 Legislature, shall be exempt from ad valorem property taxation,
14 subject to ~~such~~ the requirements, limitations and conditions as
15 shall be prescribed by general law.

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

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

10 Provided further, That if property is owned by a husband and wife
11 as joint tenants with right of survivorship and the spouse who
12 qualifies for the exemption dies leaving a spouse who is under
13 sixty-five years of age and not totally and permanently disabled,
14 the surviving spouse is entitled to the exemption from ad valorem
15 property taxation provided in this section: And provided further,
16 That these provisions are subject to ~~such~~ the requirements,
17 limitations and conditions as shall be prescribed by general law.

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

21 *Subsection D -- Additional Limitations on Value*

22 With respect to the first statewide reappraisal, pursuant to
23 this section, the resulting increase in value in each and every
24 parcel of land or interest therein and various items of personal

1 property subject to ad valorem property taxation over and above the
2 previously assessed value shall be allocated over a period of ten
3 years in equal amounts annually.

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

6 *Subsection E -- Levies for Free Schools*

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

12 Within the limits of the maximum levies permitted for excess
13 levies for schools or better schools in sections one and ten of this
14 article, the Legislature may, in lieu of the exercise of such powers
15 by the local school districts as heretofore provided, submit to the
16 voters, by general law, a statewide excess levy, and if it be
17 approved by the required number of voters, impose ~~such~~ the levy,
18 subject however to all the limitations and requirements for the
19 approval of ~~such~~ the levies as in the case of a district levy. The
20 law submitting the question to the voters shall provide, upon
21 approval of the levy by the voters, for the assumption of the
22 obligation of any local excess levies for schools then in force
23 theretofore authorized by the voters of a local taxing unit to the
24 extent of ~~such~~ the excess levies imposed by the state and so as to

1 avoid double taxation of those local districts. The Legislature may
2 also by general law reserve to the school districts ~~such~~ the
3 portions of the power to lay authorized excess levies as it may deem
4 appropriate to enable local school districts to provide educational
5 services which are not required to be furnished or supported by the
6 state. If a statewide excess levy for the support of free schools
7 is approved by the required majority, the revenue from ~~such~~ a
8 statewide excess levy shall be deposited in the State Treasury and
9 be allocated first for the local obligations assumed and thereafter
10 for ~~such~~ part of the state effort to support free schools, by
11 appropriation or as the law submitting the levy to the voters shall
12 require, as the case may be.

13 The defeat of any ~~such~~ proposed statewide excess levy for
14 school purposes ~~shall~~ may not in any way abrogate or impair any
15 local existing excess levy for ~~such~~ that purpose nor prevent the
16 adoption of any future local excess levy for ~~such~~ that purpose.

17 *Subsection F -- Implementation*

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

1 *Resolved further*, That in accordance with the provisions of
2 article eleven, chapter three of the Code of West Virginia, 1931,
3 as amended, such proposed amendment is hereby numbered "Amendment
4 No. 1" and designated as the "Surviving Spouse Homestead Exemption
5 Amendment" and the purpose of the proposed amendment is summarized
6 as follows: "The purpose of this amendment is to extend the
7 homestead exemption to a surviving spouse who is under sixty-five
8 years of age and not totally and permanently disabled, when property
9 is owned by a husband and wife as joint tenants with right of
10 survivorship and the spouse who qualifies for the exemption dies".

NOTE: The purpose of this resolution is to extend the homestead exemption to a surviving spouse who is under sixty-five years of age and not totally and permanently disabled, when property is owned by a husband and wife as joint tenants with right of survivorship and the spouse who qualifies for the exemption dies.

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