



1 section and other applicable provisions of this article not  
2 inconsistent with this section.

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

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

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

22           *Subsection B -- Determination of Value*

23           The Legislature shall provide by general law for periodic  
24 statewide reappraisal of all property, which reappraisal shall be  
25 related for all property to a specified base year which, as to each

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

14 The results of each statewide appraisal shall upon completion  
15 be certified and published and errors ~~therein~~ in the appraisal may  
16 be corrected, all as provided by general law. ~~The first such~~  
17 ~~statewide appraisal shall be completed, certified and published on~~  
18 ~~or before the thirty-first day of March, one thousand nine hundred~~  
19 ~~eighty-five, 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  
25 which increases and reductions in value subsequent to the base year

1 of each statewide reappraisal shall be ascertained, and require the  
2 enforcement ~~thereof~~ of the reappraisal.

3 *Subsection C -- General Homestead Exemption*

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

14 Notwithstanding any other provisions of this Constitution to  
15 the contrary, the Legislature, upon the application of any county,  
16 may increase the homestead exemption that is applied to qualifying  
17 residential property in such county, further subject to the assent  
18 of a majority of the voters in such county, so as to approve a  
19 homestead exemption in the county in an amount of no less than  
20 \$20,000 and no greater than fifty percent of the average value of  
21 residential property in that county.

22 Any proposed increase in the homestead exemption may be  
23 applied to all qualifying residents in the county, or it may be  
24 based on need, and extended only to qualifying homeowners whose  
25 total household income is at or below certain income levels. The

1 county's proposed change to its homestead exemption must first be  
2 approved by the county commission, or by a tribunal established for  
3 that county in accordance with the provisions of section thirteen  
4 of article IX of this constitution, before the county's petition  
5 may be filed with the Legislature.

6 As a part of its petition to the Legislature, the county must  
7 identify how the county proposes to replace or address any  
8 associated reduction in local, county and state tax revenues. The  
9 Legislature may reject, reform, alter or modify any proposed  
10 increased homestead exemption before any modified homestead  
11 exemption is placed before the county voters at an election for  
12 approval. The county's voters must approve the modified homestead  
13 exemption by a majority of the voters of the county voting at such  
14 an election before any modified homestead exemption may be placed  
15 into effect. Under no circumstances may the homestead exemption  
16 extended to qualifying homeowners be less than \$20,000, regardless  
17 of means.

18 Notwithstanding any other provision of this Constitution to  
19 the contrary, the Legislature ~~shall have~~ has the authority to  
20 provide by general law for an exemption from ad valorem property  
21 taxation in an amount not to exceed the first twenty thousand  
22 dollars of value of any real property, or of personal property in  
23 the form of a mobile home, used exclusively for residential  
24 purposes and occupied by the owner or one of the owners thereof as  
25 his or her residence who is a citizen of this state, and who is

1 under sixty-five years of age and not totally and permanently  
2 disabled: *Provided*, That upon enactment of ~~such~~ the general law,  
3 this exemption ~~shall only apply to such~~ only applies to the  
4 property in any county in which the property was appraised at its  
5 value as of January 1, 1980, or ~~thereafter~~ after that, as  
6 determined by the Legislature, and this exemption shall be phased  
7 in over ~~such~~ a period ~~of time~~ not to exceed five years from the  
8 date ~~such~~ the property was so appraised, or ~~such~~ a longer time as  
9 the Legislature may determine by general law: *Provided, however*,  
10 That in no event ~~shall~~ may any one person and his or her spouse, or  
11 one homestead be entitled to more than one exemption under these  
12 provisions: *Provided further*, That if property is owned by a  
13 husband and wife as joint tenants with right of survivorship and  
14 the spouse who qualifies for the exemption dies leaving a spouse  
15 who is under sixty-five years of age and not totally and  
16 permanently disabled, the surviving spouse is entitled to the  
17 exemption from ad valorem property taxation provided in this  
18 section for as long as such surviving spouse occupies the property  
19 as his or her residence and the property is exclusively used for  
20 residential purposes: And provided further, That these provisions  
21 are subject to ~~such~~ the requirements, limitations and conditions ~~as~~  
22 ~~shall be~~ prescribed by general law.

23       The Legislature ~~shall have~~ has the authority to provide by  
24 general law for property tax relief to citizens of this state who  
25 are tenants of residential or farm property.

1                    *Subsection D -- Additional Limitations on Value*

2            ~~With respect to the first statewide reappraisal, pursuant to~~  
3 ~~this section, the resulting increase in value in each and every~~  
4 ~~parcel of land or interest therein and various items of personal~~  
5 ~~property subject to ad valorem property taxation over and above the~~  
6 ~~previously assessed value shall be allocated over a period of ten~~  
7 ~~years in equal amounts annually.~~

8            The Legislature may by general law ~~also~~ provide for the  
9 phasing in of any ~~subsequent~~ statewide reappraisal of property.

10                    *Subsection E -- Levies for Free Schools*

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

16            Within the limits of the maximum levies permitted for excess  
17 levies for schools or better schools in sections one and ten of  
18 this article, the Legislature may, in lieu of the exercise of such  
19 powers by the local school districts as heretofore provided, submit  
20 to the voters, by general law, a statewide excess levy, and if it  
21 ~~be~~ is approved by the required number of voters, impose ~~such~~ the  
22 levy, subject however to all the limitations and requirements for  
23 the approval of ~~such~~ the levies as in the case of a district levy.

24 The law submitting the question to the voters shall provide, upon  
25 approval of the levy by the voters, for the assumption of the

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

16 The defeat of any ~~such~~ proposed statewide excess levy for  
17 school purposes ~~shall~~ does not in any way abrogate or impair any  
18 local existing excess levy for ~~such~~ that purpose nor prevent the  
19 adoption of any future local excess levy for ~~such~~ that purpose.

20 *Subsection F -- Implementation*

21 In the event of any inconsistency between any of the  
22 provisions of this section and other provisions of this  
23 Constitution, the provisions of this section ~~shall~~ prevail. The  
24 Legislature ~~shall have~~ has plenary power to provide by general law  
25 for the equitable application of this article. ~~and, as to taxes to~~

1 ~~be assessed prior to the first statewide reappraisal, to make such~~  
2 ~~laws retroactive to the first day of July, one thousand nine~~  
3 ~~hundred eighty-two, or thereafter~~

4       *Resolved further,* That in accordance with the provisions of  
5 article eleven, chapter three of the Code of West Virginia, 1931,  
6 as amended, such proposed amendment is hereby numbered "Amendment  
7 No. 1" and designated as the "Homestead Exemption Increase  
8 Amendment" and the purpose of the proposed amendment is summarized  
9 as follows: "The purpose of this amendment is to extend the  
10 homestead exemption, under certain circumstances, after the death  
11 of a qualifying spouse to a surviving spouse who is under sixty-  
12 five years of age and not totally and permanently disabled; and to  
13 allow each county the opportunity to increase the homestead  
14 exemption from \$20,000 up to an amount not to exceed the average  
15 residential property value in the county, subject to Legislative  
16 review and approval, and subject to approval by a majority of the  
17 county's voters at an election."

NOTE: The purpose of this amendment is extend the homestead exemption to a surviving spouse who is under sixty-five years of age and not totally disabled under certain circumstances after the death of the qualifying spouse; and to allow each county the option to increase the homestead exemption from \$20,000 to an amount not to fifty percent of the average residential property value, subject to legislative review and approval, and subject to approval by a majority of the county's voters voting at an election.

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