



1 article X thereof, be amended to read as follows:

2 **ARTICLE X. TAXATION AND FINANCE.**

3 **§1b. Property tax limitation and homestead exemption amendment of**  
4 **1982.**

5 Ad valorem property taxation shall be in accordance with this  
6 section and other applicable provisions of this article not  
7 inconsistent with this section.

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

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

19 ~~Notwithstanding the foregoing, for the first day of July, one~~  
20 ~~thousand nine hundred eighty-two, and the first day of July of each~~  
21 ~~year thereafter until the values may be fixed as a result of the~~  
22 ~~first statewide reappraisal hereinafter required, assessments shall~~  
23 ~~be made under the provisions of current statutory law, which is~~  
24 ~~hereby validated for such purpose until and unless amended by the~~

1 ~~Legislature. Assessment and taxation in accord with this section~~  
2 ~~shall be deemed to be equal and uniform for all purposes.~~

3 *Subsection B -- Determination of Value*

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

20 The results of each statewide appraisal shall upon completion  
21 be certified and published and errors ~~therein~~ in the appraisal may  
22 be corrected, all as provided by general law. ~~The first such~~  
23 ~~statewide appraisal shall be completed, certified and published on~~  
24 ~~or before the thirty-first day of March, one thousand nine hundred~~

1 ~~eighty five, for use when directed by the Legislature.~~

2       The Legislature shall further prescribe by general law the  
3 manner in which each statewide reappraisal shall be employed to  
4 establish the value of the various separately assessed parcels or  
5 interests in parcels of real property and various items of personal  
6 property subject to ad valorem property taxation, the methods by  
7 which increases and reductions in value subsequent to the base year  
8 of each statewide reappraisal shall be ascertained, and require the  
9 enforcement ~~thereof~~ of the reappraisal.

10               *Subsection C -- General Homestead Exemption*

11       Notwithstanding any other provisions of this Constitution to  
12 the contrary, the first ~~twenty thousand dollars~~ \$50,000 of assessed  
13 valuation of any real property, or of personal property in the form  
14 of a mobile home, used exclusively for residential purposes and  
15 occupied by the owner or one of the owners thereof as his or her  
16 residence who is a citizen of this state and who is sixty-five  
17 years of age or older or is permanently and totally disabled as  
18 that term may be defined by the Legislature, ~~shall be~~ is exempt  
19 from ad valorem property taxation, subject to ~~such~~ the  
20 requirements, limitations and conditions ~~as shall be~~ prescribed by  
21 general law.

22       Notwithstanding any other provision of this Constitution to  
23 the contrary, the Legislature ~~shall have~~ has the authority to  
24 provide by general law for an exemption from ad valorem property

1 taxation in an amount not to exceed the first ~~twenty thousand~~  
2 ~~dollars~~ \$50,000 of value of any real property, or of personal  
3 property in the form of a mobile home, used exclusively for  
4 residential purposes and occupied by the owner or one of the owners  
5 thereof as his or her residence who is a citizen of this state, and  
6 who is under sixty-five years of age and not totally and  
7 permanently disabled: *Provided*, That upon enactment of ~~such~~ the  
8 general law, this exemption ~~shall only apply to such~~ only applies  
9 to the property in any county in which the property was appraised  
10 at its value as of January 1, 1980, or ~~thereafter~~ after that, as  
11 determined by the Legislature, and this exemption shall be phased  
12 in over ~~such a~~ a period ~~of time~~ not to exceed five years from the  
13 date ~~such~~ the property was so appraised, or ~~such a~~ a longer time as  
14 the Legislature may determine by general law: *Provided, however*,  
15 That in no event ~~shall~~ may any one person and his or her spouse, or  
16 one homestead be entitled to more than one exemption under these  
17 provisions: *Provided further*, That these provisions are subject to  
18 ~~such~~ the requirements, limitations and conditions ~~as shall be~~  
19 prescribed by general law.

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

23 *Subsection D -- Additional Limitations on Value*

24 ~~With respect to the first statewide reappraisal, pursuant to~~

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

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

8 *Subsection E -- Levies for Free Schools*

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

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

22 The law submitting the question to the voters shall provide, upon  
23 approval of the levy by the voters, for the assumption of the  
24 obligation of any local excess levies for schools then in force

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

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

19 *Subsection F -- Implementation*

20 In the event of any inconsistency between any of the  
 21 provisions of this section and other provisions of this  
 22 Constitution, the provisions of this section ~~shall~~ prevail. The  
 23 Legislature ~~shall have~~ has plenary power to provide by general law  
 24 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 increase the  
10 homestead exemption from \$20,000 to \$50,000."

NOTE: The purpose of this resolution is to increase the homestead exemption from \$20,000 to \$50,000.

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