



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 of  
16 each year thereafter until the values may be fixed as a result of  
17 the first statewide reappraisal hereinafter required, assessments  
18 shall be made under the provisions of current statutory law, which  
19 is hereby validated for ~~such~~ that purpose until and unless amended  
20 by the Legislature. Assessment and taxation in accord with this  
21 section ~~shall be deemed to be~~ is equal and uniform for all  
22 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~~ However, with respect to farm property, as defined  
12 from time to time by the Legislature by general law, the  
13 determination of value shall be according to its fair and  
14 reasonable value for farming purposes, as may be defined by general  
15 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 ~~twenty thousand dollars~~ \$30,000 of assessed  
8 valuation of any real property, or of personal property in the form  
9 of a mobile home, used exclusively for residential purposes and  
10 occupied by the owner or one of the owners thereof as his or her  
11 residence who is a citizen of this state and who is sixty-five  
12 years of age or older or is permanently and totally disabled as  
13 that term may be defined by the Legislature, shall be exempt from  
14 ad valorem property taxation, subject to ~~such~~ the requirements,  
15 limitations and conditions as shall be prescribed by general law.

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

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

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

17 *Subsection D -- Additional Limitations on Value*

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

24 The Legislature may by general law also provide for the

1 phasing in of any subsequent statewide reappraisal of property.

2 *Subsection E -- Levies for Free Schools*

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

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

1 educational services which are not required to be furnished or  
2 supported by the state. If a statewide excess levy for the support  
3 of free schools is approved by the required majority, the revenue  
4 from ~~such~~ a statewide excess levy shall be deposited in the State  
5 Treasury and be allocated first for the local obligations assumed  
6 and thereafter for ~~such~~ part of the state effort to support free  
7 schools, by appropriation or as the law submitting the levy to the  
8 voters shall require, as the case may be.

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

13 *Subsection F -- Implementation*

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

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

1 Amendment" and the purpose of the proposed amendment is summarized  
2 as follows: "The purpose of this amendment is to increase the  
3 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.