

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2379

FISCAL
NOTE

By Delegates Chiarelli and Holstein

[Introduced February 14, 2025; Referred to the
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,
 2 designated §11-4A-1, §11-4A-2, and §11-4A-3 relating to providing a real property tax
 3 exemption for firefighters; setting out legislative findings; setting out legislative intent;
 4 defining terms; and clarifying the conditions required to be eligible for exemptions from ad
 5 valorem taxation for real property for firefighters.

Be it enacted by the Legislature of West Virginia:

ARTICLE 4A. REAL PROPERTY EXEMPTION FOR FIREFIGHTERS.

§11-4A-1. Legislative findings and intent.

1 (a) The Legislature finds that it is an important public policy to encourage participation in
 2 volunteer firefighting and emergency response.

3 (b) The Legislature further finds that these goals to encourage participation in volunteer
 4 firefighting and emergency response may be realized through a tax structure that reduces the real
 5 property tax as a means to encourage the state's citizens to volunteer their time as a vital service
 6 to their community.

§11-4A-2. Definitions.

1 As used in this article:

2 (1) "Active member" means an individual that performs the function of fire prevention and
 3 suppression, or vehicle and machinery extrications, hazardous materials response and mitigation,
 4 technical rescue, emergency medical services, and any other duties that a specialized support
 5 member may provide when responding to emergency situations;

6 (2) "Ad valorem tax" means a tax based on the assessed value of an item of real or
 7 personal property;

8 (3) "Volunteer Firefighter" means a West Virginia taxpayer who is an active member of a
 9 volunteer fire department; and

10 (4) "Taxable year" means the 12-month time period beginning January 1 of each year and
 11 concluding on December 31 of each year.

§11-4A-3. Real property tax exemption.

1 (a) For taxable years beginning July 1, 2026, all real property owned by volunteer
2 firefighters who have been employed as active members shall be exempt from ad valorem taxation
3 in accordance with this article and other applicable provisions of this article not inconsistent with
4 this section.

5 (b) On and after July 1, 2026, the regular levy rate tax on assessed value of real property
6 shall be determined as follows:

7 (1) For taxable years beginning on and after July 1, 2026, the regular levy rate tax on the
8 assessed value of real property for volunteer firefighters who have been employed for no less than
9 three years shall be reduced by 25 percent;

10 (2) For taxable years beginning on and after July 1, 2026, the regular levy rate tax on the
11 assessed value of real property of volunteer firefighters who have been employed for no less than
12 six years shall be reduced by an additional 25 percent;

13 (3) For taxable years beginning on and after July 1, 2026, the regular levy rate tax on the
14 assessed value of real property of volunteer firefighters who have been employed for no less than
15 nine years shall be reduced by an additional 25 percent; and

16 (4) For taxable years beginning on and after July 1, 2026, the regular levy rate tax on the
17 assessed value of real property of volunteer firefighters who have been employed for no less than
18 12 years shall be completely eliminated.

NOTE: The purpose of this bill is to provide that for every three years a firefighter is employed they shall be eligible for a 25% reduction in their real property taxes and after 12 years of service the real property tax shall be eliminated.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.