

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2969

By Delegates T. Howell, Clay, Mazzocchi, Amos,
Canterbury, Petitto, Jennings, Dittman, Campbell,
Dillon, and B. Smith

[Introduced February 25, 2025; referred to the
Committee on Finance]

1 A BILL to amend and reenact §11-6B-3 of the Code of West Virginia, 1931, as amended, relating
2 to increasing the homestead exemption allowed.

Be it enacted by the Legislature of West Virginia:

ARTICLE 6B. HOMESTEAD PROPERTY TAX EXEMPTION.

§11-6B-3. ~~Twenty thousand dollar~~ Amount of homestead exemption allowed.

1 (a) *General.* -- An exemption from ad valorem property taxes shall be allowed for the first
2 \$20,000 ~~\$30,000~~; increasing to \$35,000 in 2028 and \$40,000 in 2030 of assessed value of a
3 homestead that is used and occupied by the owner thereof exclusively for residential purposes,
4 when such owner is sixty-five years of age or older or is certified as being permanently and totally
5 disabled provided the owner has been or will be a resident of the State of West Virginia for the two
6 consecutive calendar years preceding the tax year to which the homestead exemption relates:
7 *Provided, That* an owner who receives a similar exemption for a homestead in another state is
8 ineligible for the exemption provided by this section. The owner's application for exemption shall
9 be accompanied by a sworn affidavit stating that such owner is not receiving a similar exemption in
10 another state: *Provided, however, That* when a resident of West Virginia establishes residency in
11 another state or country and subsequently returns and reestablishes residency in West Virginia
12 within a period of five years, such resident may be allowed a homestead exemption without
13 satisfying the requirement of two years consecutive residency if such person was a resident of this
14 state for two calendar years out of the ten calendar years immediately preceding the tax year for
15 which the homestead exemption is sought. Proof of residency includes, but is not limited to, the
16 owner's voter's registration card issued in this state or a motor vehicle registration card issued in
17 this state. Additionally, when a person is a resident of this state at the time such person enters
18 upon active duty in the military service of this country and throughout such service maintains this
19 state as his or her state of residence, and upon retirement from the military service, or earlier
20 separation due to a permanent and total physical or mental disability, such person returns to this

21 state and purchases a homestead, such person is deemed to satisfy the residency test required by
22 this section and shall be allowed a homestead exemption under this section if such person is
23 otherwise eligible for a homestead exemption under this article; and the Tax Commissioner may
24 specify, by regulation promulgated under chapter twenty-nine-a of this code, what constitutes
25 acceptable proof of these facts. Only one exemption shall be allowed for each homestead used
26 and occupied exclusively for residential purposes by the owner thereof, regardless of the number
27 of qualified owners residing therein.

28 (b) *Attachment of exemption.* -- This exemption shall attach to the homestead occupied by
29 the qualified owner on the July first assessment date and shall be applicable to taxes for the
30 following tax year. An exemption shall not be transferred to another homestead until the following
31 July first. If the homestead of an owner qualified under this article is transferred by deed, will or
32 otherwise, the ~~\$20,000~~ \$30,000; increasing to \$35,000 in 2028 and \$40,000 in 2030 exemption
33 shall be removed from the property on the next July first assessment date unless the new owner
34 qualifies for the exemption.

35 (c) *Construction.* -- The residency requirement specified in subsection (a) is enacted
36 pursuant to the Legislature's authority to prescribe by general law requirements, limitations and
37 conditions for the homestead exemption, as set forth in section one-b, article ten of the
38 Constitution of this state. Should the Supreme Court of Appeals or a federal court of competent
39 jurisdiction determine that this residency requirement violates federal law in a decision that
40 becomes final, this section shall then be construed and applied, beginning with the July first
41 assessment day immediately following the date the decision became final, as if the residency
42 requirement had not been enacted, thereby preserving the availability of the homestead
43 exemption and the fiscal integrity of local government levying bodies.

NOTE: The purpose of this bill is to increase the homestead exemption allowed.

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