

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 3064

By Delegates Mallow, Heckert, Marple, Miller,

DeVault, and T. Clark

[Introduced February 28, 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 providing an additional homestead exemption on the property tax of any West Virginia
3 citizen farmer who produces more than 50% of his or her income from their farm.

Be it enacted by the Legislature of West Virginia:

ARTICLE 6B. HOMESTEAD PROPERTY TAX EXEMPTION.

§11-6B-3. \$20,000 homestead exemption allowed; additional exemption for farmers who produce more than 50% of their income from their farm.

1 (a) *General.* -- An exemption from ad valorem property taxes shall be allowed for the first
2 \$20,000 of assessed value of a homestead that is used and occupied by the owner thereof
3 exclusively for residential purposes, when such owner is 65 years of age or older or is certified as
4 being permanently and totally disabled provided the owner has been or will be a resident of the
5 State of West Virginia for the two consecutive calendar years preceding the tax year to which the
6 homestead exemption relates: *Provided*, That an owner who receives a similar exemption for a
7 homestead in another state is ineligible for the exemption provided by this section. The owner's
8 application for exemption shall be accompanied by a sworn affidavit stating that such owner is not
9 receiving a similar exemption in another state: *Provided, however*, That when a resident of West
10 Virginia establishes residency in another state or country and subsequently returns and
11 reestablishes residency in West Virginia within a period of five years, such resident may be
12 allowed a homestead exemption without satisfying the requirement of two years consecutive
13 residency if such person was a resident of this state for two calendar years out of the 10 calendar
14 years immediately preceding the tax year for which the homestead exemption is sought. Proof of
15 residency includes, but is not limited to, the owner's voter's registration card issued in this state or
16 a motor vehicle registration card issued in this state. Additionally, when a person is a resident of
17 this state at the time such person enters upon active duty in the military service of this country and
18 throughout such service maintains this state as his or her state of residence, and upon retirement
19 from the military service, or earlier separation due to a permanent and total physical or mental

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

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

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

42 (d) In addition to the exemption provided for in this section, there shall also be a \$20,000
43 exemption on the property tax of any West Virginia citizen farmer who produces more than 50% of
44 his or her income from their farm.

NOTE: The purpose of this bill is to provide an additional homestead exemption on the property tax of any West Virginia citizen farmer who produces more than 50% of his or her income from their farm.

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