

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 3124

**FISCAL
NOTE**

By Delegates Ridenour, Linville, Mazzocchi,
Gearheart, Jennings, Jeffries, Foggin, Street, Brooks,
Dillon, and Ellington

[Introduced March 04, 2025; referred to the
Committee on Finance]

1 A BILL to amend and reenact §11-6B-3 and §11-6B-7 of the Code of West Virginia, 1931, as
2 amended, relating to increasing the Homestead Property Tax Exemption for certain
3 homeowners.

Be it enacted by the Legislature of West Virginia:

ARTICLE 6B. HOMESTEAD PROPERTY TAX EXEMPTION.

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

1 (a) *General.* — An exemption from ad valorem property taxes shall be allowed for the first
2 ~~\$20,000~~ 50% 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 if the assessed value of the property is less than*
7 *\$40,000, the exemption shall be the first \$20,000 of assessed value of the homestead: Provided,*
8 *however, That an owner who receives a similar exemption for a homestead in another state is*
9 *ineligible for the exemption provided by this section. The ~~owner's~~ owners application for exemption*
10 *shall be accompanied by a sworn affidavit stating that such owner is not receiving a similar*
11 *exemption in another state: Provided, however, That when a resident of West Virginia establishes*
12 *residency in another state or country and subsequently returns and reestablishes residency in*
13 *West Virginia within a period of five years, such resident may be allowed a homestead exemption*
14 *without satisfying the requirement of two years consecutive residency if such person was a*
15 *resident of this state for two calendar years out of the ten calendar years immediately preceding*
16 *the tax year for which the homestead exemption is sought. Proof of residency includes, but is not*
17 *limited to, the ~~owner's voter's~~ owners voters registration card issued in this state or a motor vehicle*
18 *registration card issued in this state. Additionally, when a person is a resident of this state at the*
19 *time such person enters upon active duty in the military service of this country and throughout*
20 *such service maintains this state as his or her state of residence, and upon retirement from the*

21 military service, or earlier separation due to a permanent and total physical or mental disability,
22 such person returns to this state and purchases a homestead, such person is deemed to satisfy
23 the residency test required by this section and shall be allowed a homestead exemption under this
24 section if such person is otherwise eligible for a homestead exemption under this article; and the
25 Tax Commissioner may specify, by regulation promulgated under Chapter 29A of this code, what
26 constitutes acceptable proof of these facts. Only one exemption shall be allowed for each
27 homestead used and occupied exclusively for residential purposes by the owner thereof,
28 regardless of the number of qualified owners residing therein.

29 (b) *Attachment of exemption.* — This exemption shall attach to the homestead occupied by
30 the qualified owner on the July first assessment date and shall be applicable to taxes for the
31 following tax year. An exemption shall not be transferred to another homestead until the following
32 July first. If the homestead of an owner qualified under this article is transferred by deed, will or
33 otherwise, the \$20,000 ~~\$40,000~~ exemption shall be removed from the property on the next July
34 first assessment date unless the new owner 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 Article X, Section 1b of the Constitution of
38 this state. Should the Supreme Court of Appeals or a federal court of competent jurisdiction
39 determine that this residency requirement violates federal law in a decision that becomes final, this
40 section shall then be construed and applied, beginning with the July first assessment day
41 immediately following the date the decision became final, as if the residency requirement had not
42 been enacted, thereby preserving the availability of the homestead exemption and the fiscal
43 integrity of local government levying bodies.

§11-6B-7. Property tax books.

1 (a) *Property book entry.* -- The exemption of the first ~~\$20,000~~ of assessed value provided
2 for in §11-6B-3 of this code shall be shown on the property books as a deduction from the total

3 assessed value of the homestead.

4 (b) *Levy; statement to homestead owner.* -- When the ~~\$20,000~~ exemption provided for in
5 §11-6B-3 of this code is greater than the total assessed value of the eligible homestead, no taxes
6 shall be levied. The sheriff shall issue a statement to the owner showing that no taxes are due.

NOTE: The purpose of this bill is to increase the Homestead Exemption for certain homeowners from \$20,000 to 50% of the assessed value of the homestead, unless the assessed property value is less than \$40,000, in which case the exemption would be the first \$20,000 of assessed value.

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