

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

**Introduced**

### **Senate Bill 175**

By Senator Chapman

[Introduced February 12, 2025; referred  
to the Committee on Government Organization]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article, designated §11A-5-1, §11A-5-2, and §11A-5-3, relating to prohibiting counties and municipalities from double-taxing residential rental properties in order to keep rent payments affordable for West Virginia residents.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 5. PROHIBITION OF DOUBLE TAXATION OF RESIDENTIAL RENTAL PROPERTIES.**

**§11A-5-1. Purpose.**

The Legislature finds that lowering rent for residential tenants is a priority and finds that landlords can only to keep the cost of rental properties affordable if these properties are not double-taxed by counties or municipalities.

**§11A-5-2. Taxation on rental properties by counties and municipalities.**

(a) All taxes assessed against owners of residential rental properties by a county or municipality must be at the same rate as if the rental property were owner-occupied housing.

(b) No county or municipality may assess any additional property taxes on residential rental properties based on zoning.

(c) This article in no way alters the assessment of sales and service taxes for business under §11-15-1 et seq.

**§11A-5-3. Promulgation of rules.**

The commission may make such rules as it considers necessary to carry out the provisions of this article, which rules shall include procedures for changes to the assessments of real property and the forms that will classify properties for future reporting. The commission shall file a copy of any rule so exempted from the provisions of chapter twenty-nine-a of this code with the Legislative Rule-Making Review Committee created pursuant to section eleven, article three of said chapter prior to October 31, 2025.

NOTE: The purpose of this bill is to lower rent for tenants.

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