

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 144

**FISCAL
NOTE**

By Senator Barrett

[Introduced January 14, 2026; 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; and to repeal §11-8-6e, relating to taxation; providing for a phased-in increase in
3 the homestead exemption; providing that change to exemption is contingent on passage of
4 constitutional amendment; and repealing limitation on levy rates resulting in property tax
5 increase.

Be it enacted by the Legislature of West Virginia:

ARTICLE 6B. HOMESTEAD PROPERTY TAX EXEMPTION.

§11-6B-3. ~~Twenty thousand dollar~~ Phase in of increasing homestead exemption allowed.

6 (a) General. – An exemption from ad valorem property taxes shall be allowed for ~~the first~~
7 ~~\$20,000~~ not less than \$25,000 of assessed value of a homestead that is used and occupied by the
8 owner thereof exclusively for residential purposes, when such owner is ~~sixty-five~~ 65 years of age
9 or older or is certified as being permanently and totally disabled provided the owner has been or
10 will be a resident of the State of West Virginia for the two consecutive calendar years preceding the
11 tax year to which the homestead exemption relates. The Legislature shall have authority to make
12 future modifications to the homestead property exemption by general law: *Provided*, That an
13 owner who receives a similar exemption for a homestead in another state is ineligible for the
14 exemption provided by this section. The owner's application for exemption shall be accompanied
15 by a sworn affidavit stating that such owner is not receiving a similar exemption in another state:
16 *Provided, however*, That when a resident of West Virginia establishes residency in another state
17 or country and subsequently returns and reestablishes residency in West Virginia within a period
18 of five years, such resident may be allowed a homestead exemption without satisfying the
19 requirement of two years consecutive residency if such person was a resident of this state for two
20 calendar years out of the ten calendar years immediately preceding the tax year for which the
21 homestead exemption is sought. Proof of residency includes, but is not limited to, the owner's
22 voter's registration card issued in this state or a motor vehicle registration card issued in this state.
23 Additionally, when a person is a resident of this state at the time such person enters upon active

24 duty in the military service of this country and throughout such service maintains this state as his or
25 her state of residence, and upon retirement from the military service, or earlier separation due to a
26 permanent and total physical or mental disability, such person returns to this state and purchases
27 a homestead, such person is deemed to satisfy the residency test required by this section and
28 shall be allowed a homestead exemption under this section if such person is otherwise eligible for
29 a homestead exemption under this article; and the Tax Commissioner may specify, by regulation
30 promulgated under chapter twenty-nine-a of this code, what constitutes acceptable proof of these
31 facts. Only one exemption shall be allowed for each homestead used and occupied exclusively for
32 residential purposes by the owner thereof, regardless of the number of qualified owners residing
33 therein.

34 (b) Attachment of exemption. -- This exemption shall attach to the homestead occupied by
35 the qualified owner on the July first assessment date and shall be applicable to taxes for the
36 following tax year. An exemption shall not be transferred to another homestead until the following
37 July first. If the homestead of an owner qualified under this article is transferred by deed, will or
38 otherwise, the ~~\$20,000 exemption as provided in subsection (a) of this section~~ shall be removed
39 from the property on the next July first assessment date unless the new owner qualifies for the
40 exemption.

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

50 (d) *Effective date* -- The changes made to this section during the regular session of the
51 Legislature, 2026, shall become effective only upon the ratification of a constitutional amendment
52 submitted to the voters following the adoption of a resolution by the Legislature providing for an
53 increase in the homestead property exemption, or any other amendment to the Constitution of
54 West Virginia permitting a homestead property exemption.

55 **§11-6B-7. Property tax books.**

1 (a) *Property book entry.* -- The exemption of the ~~first \$20,000~~ of assessed value as set forth
2 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 as set forth 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.

ARTICLE 8. LEVIES.

§11-8-6e. Effect on regular levy rate when appraisal results in tax increase; public hearings.

1 [Repealed.]

NOTE: The purpose of this bill is to provide for a phased in increase in the homestead exemption; provide that change to exemption contingent on passage of constitutional amendment; and repeal limitation on levy rates when appraisal results in tax increase.

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