

# **WEST VIRGINIA LEGISLATURE**

**2026 REGULAR SESSION**

**Committee Substitute**

**for**

**Senate Bill 144**

BY SENATORS BARRETT, HELTON, AND QUEEN

[Reported February 27 2026, from 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 an increase in the  
3 homestead exemption; allowing future changes may be made by voter approval; providing  
4 that change to exemption is contingent on passage of constitutional amendment; and  
5 repealing limitation on levy rates resulting in property tax increase.

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

**ARTICLE 6B. HOMESTEAD PROPERTY TAX EXEMPTION.**

**§11-6B-3. ~~Twenty thousand dollar~~ 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 \$40,000 of assessed value of a homestead that is used and occupied by  
8 the owner thereof exclusively for residential purposes, when such owner is ~~sixty-five~~ 65 years of  
9 age or older or is certified as being permanently and totally disabled provided the owner has been  
10 or will be a resident of the State of West Virginia for the two consecutive calendar years preceding  
11 the tax year to which the homestead exemption relates. Effective January 1, 2027, the counties  
12 may adjust the amount of the homestead exemption for citizens of the state who are 65 years of  
13 age or older or are permanently and totally disabled by submitting the question to the voters,  
14 subject to the limitations in this section. The amount of the homestead exemption may be raised  
15 or lowered if approved by a majority of the voters in the county, subject to the limitations in this  
16 section, including the \$40,000 minimum: *Provided*, That an owner who receives a similar  
17 exemption for a homestead in another state is ineligible for the exemption provided by this section.  
18 The owner's application for exemption shall be accompanied by a sworn affidavit stating that such  
19 owner is not receiving a similar exemption in another state: *Provided, however*, That when a  
20 resident of West Virginia establishes residency in another state or country and subsequently  
21 returns and reestablishes residency in West Virginia within a period of five years, such resident  
22 may be allowed a homestead exemption without satisfying the requirement of two years  
23 consecutive residency if such person was a resident of this state for two calendar years out of the

24 10 calendar years immediately preceding the tax year for which the homestead exemption is  
25 sought. Proof of residency includes, but is not limited to, the owner's voter's registration card  
26 issued in this state or a motor vehicle registration card issued in this state. Additionally, when a  
27 person is a resident of this state at the time such person enters upon active duty in the military  
28 service of this country and throughout such service maintains this state as his or her state of  
29 residence, and upon retirement from the military service, or earlier separation due to a permanent  
30 and total physical or mental disability, such person returns to this state and purchases a  
31 homestead, such person is deemed to satisfy the residency test required by this section and shall  
32 be allowed a homestead exemption under this section if such person is otherwise eligible for a  
33 homestead exemption under this article; and the Tax Commissioner may specify, by regulation  
34 promulgated under chapter twenty-nine-a of this code, what constitutes acceptable proof of these  
35 facts. Only one exemption shall be allowed for each homestead used and occupied exclusively  
36 for residential purposes by the owner thereof, regardless of the number of qualified owners  
37 residing therein.

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

45 (c) Construction. — The residency requirement specified in subsection (a) of this section  
46 is enacted pursuant to the Legislature's authority to prescribe by general law requirements,  
47 limitations and conditions for the homestead exemption, as set forth in section one-b, article ten  
48 of the Constitution of this state. Should the Supreme Court of Appeals or a federal court of  
49 competent jurisdiction determine that this residency requirement violates federal law in a decision

50 that becomes final, this section shall then be construed and applied, beginning with the July first  
51 assessment day immediately following the date the decision became final, as if the residency  
52 requirement had not been enacted, thereby preserving the availability of the homestead  
53 exemption and the fiscal integrity of local government levying bodies.

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

**§11-6B-7. Property tax books.**

1 (a) *Property book entry.* — The exemption of the ~~first \$20,000~~ 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.]