

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 7

**FISCAL
NOTE**

By Senator Oliverio

[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, relating to increasing the Homestead Property Tax Exemption; and increasing
3 the amount of the exemption for homeowners.

Be it enacted by the Legislature of West Virginia:

ARTICLE 6B. HOMESTEAD PROPERTY TAX EXEMPTION.

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

1 (a) *General.* — An exemption from ad valorem property taxes shall be allowed for the first
2 ~~\$20,000~~ \$40,000 of assessed value of a homestead that is used and occupied by the owner
3 thereof exclusively for residential purposes, when such owner is 65 years of age or older or is
4 certified as being permanently and totally disabled provided the owner has been or will be a
5 resident of the State of West Virginia for the two consecutive calendar years preceding the tax year
6 to which the homestead exemption relates: *Provided*, That an owner who receives a similar
7 exemption for a homestead in another state is ineligible for the exemption provided by this section.
8 The ~~owner's~~ owners application for exemption shall be accompanied by a sworn affidavit stating
9 that such owner is not receiving a similar exemption in another state: *Provided, however*, That
10 when a resident of West Virginia establishes residency in another state or country and
11 subsequently returns and reestablishes residency in West Virginia within a period of five years,
12 such resident may be allowed a homestead exemption without satisfying the requirement of two
13 years consecutive residency if such person was a resident of this state for two calendar years out
14 of the ~~ten~~ 10 calendar years immediately preceding the tax year for which the homestead
15 exemption is sought. Proof of residency includes, but is not limited to, the ~~owner's-voter's~~ owners
16 voters registration card issued in this state or a motor vehicle registration card issued in this state.
17 Additionally, when a person is a resident of this state at the time such person enters upon active
18 duty in the military service of this country and throughout such service maintains this state as his or
19 her state of residence, and upon retirement from the military service, or earlier separation due to a
20 permanent and total physical or mental disability, such person returns to this state and purchases

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

28 (b) *Attachment of exemption.* — This exemption shall attach to the homestead occupied by
29 the qualified owner on the July first assessment date and shall be applicable to taxes for the
30 following tax year. An exemption shall not be transferred to another homestead until the following
31 July first. If the homestead of an owner qualified under this article is transferred by deed, will or
32 otherwise, the ~~\$20,000~~ \$40,000 exemption shall be removed from the property on the next July
33 first assessment date unless the new owner qualifies for the exemption.

34 (c) *Construction.* — The residency requirement specified in subsection (a) is enacted
35 pursuant to the Legislature's authority to prescribe by general law requirements, limitations, and
36 conditions for the homestead exemption, as set forth in Article X, Section 1b of the Constitution of
37 this state. Should the Supreme Court of Appeals or a federal court of competent jurisdiction
38 determine that this residency requirement violates federal law in a decision that becomes final, this
39 section shall then be construed and applied, beginning with the July first assessment day
40 immediately following the date the decision became final, as if the residency requirement had not
41 been enacted, thereby preserving the availability of the homestead exemption and the fiscal
42 integrity of local government levying bodies.

43 **§11-6B-7. Property tax books.**

44 (a) *Property book entry.* -- The exemption of the first ~~\$20,000~~ \$40,000 of assessed value
45 shall be shown on the property books as a deduction from the total assessed value of the
46 homestead.

47 (b) *Levy; statement to homestead owner.* -- When the ~~\$20,000~~ \$40,000 exemption is
48 greater than the total assessed value of the eligible homestead, no taxes shall be levied. The
49 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 homeowners from \$20,000 to \$40,000.

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