

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

### **Introduced**

## **House Bill 4597**

**FISCAL  
NOTE**

By Delegates T. Howell, Mazzocchi, Kimble, Crouse,  
White, Clay, Brooks, Holstein, Browning, and B. Smith

[Introduced January 20, 2026; referred to the  
Committee on Finance]

1 A BILL to amend and reenact §11-6B-3 of the Code of West Virginia, 1931, as amended, relating  
2 to the homestead property tax exemption; and increasing the homestead tax exemption.

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

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

**§11-6B-3. ~~Twenty thousand dollar~~ Amount of homestead exemption allowed.**

1 (a) *General.* -- An exemption from ad valorem property taxes shall be allowed for the first  
2 \$20,000 ~~\$30,000~~; increasing to \$35,000 in 2028; increasing to \$40,000 in 2030; and increasing  
3 fully so as to eliminate the ad valorem property taxes 100 percent by 2032 of assessed value of a  
4 homestead that is used and occupied by the owner thereof exclusively for residential purposes,  
5 when such owner is ~~sixty-five~~ 65 years of age or older or is certified as being permanently and  
6 totally disabled provided the owner has been or will be a resident of the State of West Virginia for  
7 the two consecutive calendar years preceding the tax year to which the homestead exemption  
8 relates: *Provided*, That an owner who receives a similar exemption for a homestead in another  
9 state is ineligible for the exemption provided by this section. The owner's 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 registration card issued in this state or a motor vehicle registration  
18 card issued in this state. Additionally, when a person is a resident of this state at the time such  
19 person enters upon active duty in the military service of this country and throughout such service  
20 maintains this state as his or her state of residence, and upon retirement from the military service,

21 or earlier separation due to a permanent and total physical or mental disability, such person  
22 returns to this state and purchases a homestead, such person is deemed to satisfy the residency  
23 test required by this section and shall be allowed a homestead exemption under this section if  
24 such person is otherwise eligible for a homestead exemption under this article; and the Tax  
25 Commissioner may specify, by regulation promulgated under chapter twenty-nine-a of this code,  
26 what 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 exemption~~ exemptions as set forth in subsection (a) of this section shall be  
34 removed from the property on the next July first assessment date unless the new owner qualifies  
35 for the exemption.

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

NOTE: The purpose of this bill is to incrementally increase the homestead exemption over a period of time.

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