

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

**House Bill 4906**

**FISCAL  
NOTE**

By Delegate Roop

[Introduced January 29, 2026; referred to the

Committee on Finance]

1 A BILL to amend and reenact §11-3-9 and §11-6B-3 of the Code of West Virginia, 1931, as  
2 amended, relating to property exempt from taxation; providing real and personal property  
3 tax exemptions for person 70 years or older; and clarifying who qualifies for the Homestead  
4 Property Tax Exemption.

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

**ARTICLE 3. ASSESSMENTS GENERALLY.**

<b>§11-3-9.</b>	<b>Property</b>	<b>exempt</b>	<b>from</b>	<b>taxation.</b>
1	(a) All property, real and personal, described in this subsection, and to the extent limited by			
2	this section, is exempt from taxation:			
3	(1) Property belonging to the United States, other than property permitted by the United			
4	States to be taxed under state law;			
5	(2) Property belonging exclusively to the state;			
6	(3) Property belonging exclusively to any county, district, city, village, or town in this state			
7	and used for public purposes;			
8	(4) Property located in this state belonging to any city, town, village, county, or any other			
9	political subdivision of another state and used for public purposes;			
10	(5) Property used exclusively for divine worship, or used exclusively for divine worship and			
11	the operation of a pre-K school, primary school, middle school, secondary school, daycare center,			
12	or church camp for children, which school, daycare center, or church camp is operated by the			
13	church which owns the property or is operated by another not-for-profit organization or entity;			
14	(6) Parsonages and the household goods and furniture pertaining thereto;			
15	(7) Mortgages, bonds, and other evidence of indebtedness in the hands of bona fide			
16	owners and holders hereafter issued and sold by churches and religious societies for the purposes			
17	of securing money to be used in the erection of church buildings used exclusively for divine			
18	worship or for the purpose of paying indebtedness thereon;			
19	(8) Cemeteries;			

20 (9) Property belonging to, or held in trust for, colleges, seminaries, academies, and free  
21 schools, if used for educational, literary, or scientific purposes, including books, apparatus,  
22 annuities, and furniture;

23 (10) Property belonging to, or held in trust for, colleges or universities located in West  
24 Virginia, or any public or private nonprofit foundation or corporation which receives contributions  
25 exclusively for such college or university, if the property or dividends, interest, rents, or royalties  
26 derived therefrom are used or devoted to educational purposes of such college or university;

27 (11) Public and family libraries;

28 (12) Property used for charitable purposes and not held or leased out for profit;

29 (13) Property used for the public purposes of distributing electricity, water or natural gas or  
30 providing sewer service by a duly chartered nonprofit corporation when such property is not held,  
31 leased out, or used for profit;

32 (14) Property used for area economic development purposes by nonprofit corporations  
33 when the property is not leased out for profit;

34 (15) All real estate not exceeding one acre in extent, and the buildings on the real estate,  
35 used exclusively by any college or university society as a literary hall, or as a dormitory or  
36 clubroom, if not used with a view to profit, including, but not limited to, property owned by a  
37 fraternity or sorority organization affiliated with a university or college or property owned by a  
38 nonprofit housing corporation or similar entity on behalf of a fraternity or sorority organization  
39 affiliated with a university or college, when the property is used as residential accommodations or  
40 as a dormitory for members of the organization;

41 (16) All property belonging to benevolent associations not conducted for private profit;

42 (17) Property belonging to any public institution for the education of the deaf, intellectually  
43 disabled, or blind or any hospital not held or leased out for profit;

44 (18) Houses of refuge and mental health facility or orphanage;

45 (19) Homes for children or for the aged, friendless, or infirm not conducted for private profit;

46 (20) Fire engines and implements for extinguishing fires, and property used exclusively for  
47 the safekeeping thereof, and for the meeting of fire companies;

48 (21) All property on hand to be used in the subsistence of livestock on hand at the  
49 commencement of the assessment year;

50 (22) Household goods to the value of \$200, whether or not held or used for profit;

51 (23) Bank deposits and money;

52 (24) Household goods, which for purposes of this section means only personal property  
53 and household goods commonly found within the house and items used to care for the house and  
54 its surrounding property, when not held or used for profit;

55 (25) Personal effects, which for purposes of this section means only articles and items of  
56 personal property commonly worn on or about the human body or carried by a person and  
57 normally thought to be associated with the person when not held or used for profit;

58 (26) Dead victuals laid away for family use;

59 (27) All property belonging to the state, any county, district, city, village, town, or other  
60 political subdivision or any state college or university which is subject to a lease purchase  
61 agreement, and which provides that, during the term of the lease purchase agreement, title to the  
62 leased property rests in the lessee so long as lessee is not in default or shall not have terminated  
63 the lease as to the property:

64 (28) Personal property, including vehicles that qualify for a farm use exemption certificate  
65 pursuant to §17A-3-2 of this code and livestock, employed exclusively in agriculture, as defined in  
66 article X, section one of the West Virginia Constitution: *Provided*, That this exemption only applies  
67 in the case of such personal property used on a farm or farming operation that annually produces  
68 for sale agricultural products, as defined in rules of the Tax Commissioner:

69 (29) Real property owned by a nonprofit organization whose primary purpose is youth  
70 development by means of adventure, educational, or recreational activities for young people,  
71 which real property contains a facility built with the expenditure of not less than \$100 million that is

72 capable of supporting additional activities within the region or the state and which is leased or used  
73 to generate revenue for the nonprofit organization whether or not the property is used by the  
74 nonprofit organization for its nonprofit purpose, subject to the requirements, limitations, and  
75 conditions set forth in §11-3-9(h) of this code;

76 (30) Any personal or real property belonging to residents 70 years of age or older; and

77 (30) (31) Any other property or security exempted by any other provision of law.

78 (b) Notwithstanding the provisions of §11-3-9(a) of this code, no property is exempt from  
79 taxation which has been purchased or procured for the purpose of evading taxation whether  
80 temporarily holding the same over the first day of the assessment year or otherwise.

81 (c) Real property which is exempt from taxation by §11-3-9(a) of this code shall be entered  
82 upon the assessor's books, together with the true and actual value thereof, but no taxes may be  
83 levied upon the property or extended upon the assessor's books.

84 (d) Notwithstanding any other provisions of this section, this section does not exempt from  
85 taxation any property owned by, or held in trust for, educational, literary, scientific, religious, or  
86 other charitable corporations or organizations, including any public or private nonprofit foundation  
87 or corporation existing for the support of any college or university located in West Virginia, unless  
88 such property, or the dividends, interest, rents, or royalties derived therefrom, is used primarily and  
89 immediately for the purposes of the corporations or organizations.

90 (e) The Tax Commissioner shall, by issuance of rules, provide each assessor with  
91 guidelines to ensure uniform assessment practices statewide to affect the intent of this section.

92 (f) Inasmuch as there is litigation pending regarding application of this section to property  
93 held by fraternities and sororities, amendments to this section enacted in the year 1998 shall apply  
94 to all cases and controversies pending on the date of such enactment.

95 (g) The amendment to §11-3-9(a)(27) of this code, passed during the 2005 regular session  
96 of the Legislature, shall apply to all applicable lease purchase agreements in existence upon the  
97 effective date of the amendment.

98 (h) Nonprofit youth organization exemption. — Limitations, conditions, collection, and

99 administration of one and one quarter percent fee, limitations, and distribution of moneys.

100 (1) The exemption from ad valorem taxation provided pursuant to the provisions of §11-3-

101 9(a)(29) of this code does not apply to a property owned by a nonprofit organization otherwise

102 qualifying for the exemption but which property or facilities are used for profit or outside the

103 primary purpose of the owner which result in unrelated business taxable income as defined by

104 Section 512 of the Internal Revenue Code of 1986, as amended, unless the income is generated

105 by an activity upon which the one and one quarter percent fee authorized by §11-3-9(h)(2) of this

106 code is applied as provided in §11-3-9(h)(3) of this code.

107 (2) The owner of real property exempt from ad valorem taxation under §11-3-9(a)(29) of

108 this code shall pay an amount equal to one and one quarter percent of the gross revenues the

109 owner receives in accordance with this subsection. For purposes of this subsection, "gross

110 revenues" means the gross amount received by the owner as payment for use of the property or

111 the facilities thereon.

112 (3) Gross revenues derived from the following facilities, uses, activities, and operations are

113 subject to a fee of one and one quarter percent of such gross revenues:

114 (A) Gross revenues derived from the use of lodging and campground facilities by persons

115 participating in meetings and multiday spectator sports or multiday recreational, celebratory, or

116 ceremonial events held onsite where onsite lodging or camping is offered as part of the program.

117 For purposes of this section the term "meeting" means, and is limited to, a gathering, assembly, or

118 conference of two or more persons who have deliberately convened at a single specific location at

119 a single specified time and date for a common specific purpose.

120 (B) Gross revenues derived from any retail store located at the facility that is open only to

121 those persons who are attending meetings, spectator sports, recreational, celebratory, or

122 ceremonial events held onsite at the facility.

123 (C) Gross revenues derived from operations of gift shops at a welcome or information

124 center located adjacent to a public highway operated by the nonprofit organization which is open  
125 to the general public.

126 (D) Gross revenues derived from the leasing of zip-lines, canopy tours, wheeled sports,  
127 and climbing facilities used by the general public on a for-profit basis: (i) Under a written  
128 agreement with a licensed commercial outfitter operating a business utilizing zip-lines, canopy  
129 tours, wheeled sports, or climbing areas of a similar nature in the same or an adjacent county  
130 where the facilities are located; and (ii) when the property or facilities are used as part of a training  
131 or advanced experience offered by the licensed commercial outfitter.

132 (E) Gross revenues derived from the use or operation of zip-lines, canopy tours, wheeled  
133 sports facilities, or activities, climbing facilities or activities and the use or operation of other  
134 sporting facilities on the exempt property that are leased on a for-profit basis for spectator events,  
135 such as concerts, spectator sporting events, or exhibitions or similar mass gathering events.

136 (F) Gross revenues derived from leases or agreements for use of the property for meetings  
137 and multiday spectator sports or events or multiday recreational, celebratory, or ceremonial  
138 events, held onsite.

139 (4) Notwithstanding any other provision of this section to the contrary, programs or  
140 activities occurring on the property or its facilities held in conjunction with a government  
141 organization or sponsored by other nonprofit organizations serving youth, veterans, military  
142 services, public service agencies including, fire, police, emergency, and search and rescue  
143 services, government agencies, schools and universities, health care providers, and similar  
144 organizations or groups which are designed to provide opportunities for learning or training in the  
145 areas of leadership, character education, science, technology, engineering, arts, and mathematics  
146 (STEAM) programs, physical challenges, sustainability, conservation, and outdoor learning shall  
147 be considered a charitable or nonprofit use for the purposes of this section and not subject to the  
148 one and one quarter percent fee.

149 (5) Notwithstanding any other provision of this section to the contrary, activities open to the

150 public through individual visitor passes allowing tours and access to the property and its facilities  
151 for the purpose of viewing or participating in demonstrations, programs, and facilities providing  
152 information and experiences consistent with the owner's nonprofit purposes where zip-lines,  
153 canopy tours, wheeled sports, or climbing facilities are merely components of the demonstrations,  
154 programs, and facilities used shall be considered a charitable or nonprofit use for the purposes of  
155 this section and not subject to the one and one quarter percent fee: *Provided*, That such individual  
156 visitor passes may not include the rental or use of onsite overnight lodging or camping facilities.

157 (6) Administration. —

158 (A) The sheriff of the county wherein the majority of the acreage of the property is located  
159 as specified in the deed to such property, shall collect, on a monthly basis, all moneys derived from  
160 the fee of one and one quarter percent of the gross revenues imposed under this subsection.

161 (B) The sheriff of the county wherein the majority of the acreage of the property is located  
162 as specified in the deed to such property, shall prescribe such forms and schedules as may be  
163 necessary for the efficient, accurate, and expeditious payment and reporting of the one and one  
164 quarter percent fee specified in this subsection on gross revenues.

165 (C) The sheriff of the county wherein the majority of the acreage of the property is located  
166 as specified in the deed to such property, shall administer the fee imposed under this subsection,  
167 including refunds and adjustments.

168 (D) Payment, administration, and compliance of fee payers and administrators shall be  
169 subject to audit by the Office of Chief Inspector.

170 (E) All moneys so collected, net of refunds and adjustments, shall be paid into a special  
171 account in the State Treasury, which is hereby created, and the amount thereof shall be distributed  
172 and paid annually, by the State Treasurer, on October 1 of each year, into the funds and to the  
173 distributees specified in of this code in the amounts specified therein.

174 (7) Distribution. —

175 (A) Twenty-five percent of moneys so collected, net of refunds and adjustments, shall be

176 paid annually to the Tourism Promotion Fund established pursuant to §5B-2-12 of this code.

177 (B) Twenty-five percent of moneys so collected, net of refunds and adjustments, shall be  
178 paid annually to the sheriff of the county where the property is located which, but for the exemption  
179 provided in §11-3-9(a)(29) of this code, would be entitled to receive ad valorem taxes on the  
180 property. The sheriff shall treat all such payments in the same manner as payments in lieu of taxes,  
181 and such payments are subject to the adjustment mandated under §18-9A-12 of this code. For  
182 properties located in more than one county, the amount paid to the sheriff of the county shall be in  
183 proportion to the total number of acres located in each county at the close of the fiscal year, as  
184 specified in the deed to such property.

185 (C) Fifty percent of moneys so collected, net of refunds and adjustments, shall be divided  
186 equally and paid annually into separate accounts established and maintained by the sheriffs of the  
187 county or counties wherein the property is located and the sheriffs of any other county that is within  
188 the jurisdiction of the same economic development authority as the county or counties wherein the  
189 property is located to be used solely for the establishment and delivery of a science, technology,  
190 engineering, art, and math (STEAM) program in conjunction with the owner of the exempt  
191 property. The funds shall be divided equally for use in each county and the programs must be  
192 approved by the respective county superintendents of schools. Expenditures from the accounts  
193 shall be authorized by the county superintendent of schools.

194 (8) If lodging is furnished as part of a retreat, meeting, or multiday spectator sport or event  
195 being held onsite wherein onsite lodging or camping is offered as part of the program, any  
196 applicable hotel occupancy tax and state and local consumers sales and service tax and use tax  
197 shall be paid based upon the actual location of such lodging.

198 (9) If merchants are allowed to do business on the property, the owner or lessee of the  
199 property shall offer space to local merchants on terms at least as favorable as are offered to other  
200 merchants.

201 (10) For the purposes of this subsection, owner includes the owner holding record title to

202 the property and its affiliates to the extent they are commonly owned, controlled or have the power  
203 to appoint the governing body of the affiliate.

204 (11) The Tourism Commission shall include in its annual report submitted to the Governor  
205 and the Legislature a summary of funds paid into the Tourism Promotion Fund and  
206 recommendations pertaining to the administration of this section.

207 (12) This subsection may not be construed to prohibit the owner of property otherwise  
208 subject to this section from having portions of the property severed from the remainder of the  
209 property, assessed and taxed as if nonexempt and thereafter conducting business on such  
210 property the same as any other nonexempt property: *Provided*, That the area of property to be  
211 severed shall be approved by the county commission wherein the property lies so as to include in  
212 the severance all property substantially supporting the for-profit or business activity giving rise to  
213 the specific purpose of the severance and excluding all property entitled to the continued benefits  
214 of this act.

215 (i) To assure the implementation of §11-3-9(h) of this code does not harm local and  
216 regionally located businesses by use of the tax-exempt facility in a manner that cause unfair  
217 competition and unreasonable loss of revenue to those businesses, studies shall be periodically  
218 conducted to assure that further legislation is in order regarding the uses of the tax-exempt facility.  
219 The county commission of any county where such a property is located shall report to the Joint  
220 Committee on Government and Finance by the first day of January every five years after the  
221 effective date of this section. The report shall include information on any unfair business  
222 competition resulting from the establishment of the nonprofit status, and include a report of the  
223 costs and benefits to its county of the tax exemption and associated fee, including an audit of that  
224 county's use of the net revenues. The West Virginia University Bureau of Business and Economic  
225 Research in coordination of the Center for Business and Economic Research at Marshall  
226 University, by January 1, 2020, shall undertake a study and report to the committee, the economic  
227 impact of this tax exemption and fee to the county and that region of the state, and make any

228 recommendations regarding the benefits and disadvantages for continuing the provision of this tax  
229 exemption and fee, included, but not limited to, the impacts to other small and large businesses in  
230 the county, the costs to the county has incurred as a result of use of the facility, and any other  
231 relevant data that the universities may deem relevant.

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

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

22 be allowed a homestead exemption under this section if such person is otherwise eligible for a  
23 homestead exemption under this article; and the Tax Commissioner may specify, by regulation  
24 promulgated under chapter twenty-nine-a of this code, what constitutes acceptable proof of these  
25 facts. 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 exemption shall be removed from the property on the next July first  
33 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 section one-b, article ten of the  
37 Constitution of this state. Should the Supreme Court of Appeals or a federal court of competent  
38 jurisdiction determine that this residency requirement violates federal law in a decision that  
39 becomes final, this section shall then be construed and applied, beginning with the July first  
40 assessment day immediately following the date the decision became final, as if the residency  
41 requirement had not been enacted, thereby preserving the availability of the homestead  
42 exemption and the fiscal integrity of local government levying bodies.

NOTE: The purpose of this bill is to provide a real and personal property tax exemption for residents 70 years or older and clarify who qualifies for the Homestead Act.

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