

**West Virginia
Homestead Property Tax
Assessment Exemption**

(West Virginia Code 11-6B)
(As Amended)



*This Information is Furnished as a Public Service
by the
Berkeley County Assessor's Office*

Phone (304) 267-5050

HOMESTEAD EXEMPTION

The State of West Virginia and County of Berkeley, provides that an exemption from ad valorem property taxes shall be allowed for the first twenty thousand dollars of assessed value of a homestead that is used and occupied by the owner thereof exclusively for residential purposes, when such owner is sixty-five years of age or older or is certified as being permanently and totally disabled. Only one exemption shall be allowed for each homestead regardless of the number of qualified owners residing therein. This exemption shall attach to the homestead occupied by the qualified owner on the July first assessment date and shall be applicable to taxes for the following tax year. An exemption shall not be transferred to another homestead until the following July first. If the homestead of an owner qualified under this article is transferred by deed, will or otherwise, the twenty thousand dollar exemption shall be removed from the property on the next July first assessment date unless the new owner qualifies for the exemption.

DEFINITIONS AND QUALIFICATIONS

- 1) "Homestead" means a single family residential house, including a modular home, and the land surrounding such structure; or a mobile home regardless of whether the land upon which such mobile home is situated is owned or leased. "Used and occupied exclusively for residential purposes" means the owner makes his home there and the property is not used for any commercial use or purposes.
- 2) "Owner" means the person who owns and holds title to the property to be exempted, with the same property to be recorded on the assessment records in his or her name. A person who is in possession before transfer of legal title shall also be deemed the owner.

- 3) **"Assessed Value"** means the value of the property as determined by the Assessor for taxation purposes.
- 4) **"Sixty-five years of age or older"** includes any person who attains the age of sixty-five on or before the thirtieth day of June following the July first assessment date.
- 5) **"Permanently and totally disabled"** means any person who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental condition which can be expected to result in death, or which has lasted or can be expected to last for a continuous period of not less than twelve months.
- 6) **"Certification of total disability"** Any doctor of osteopathy or doctor of medicine licensed to practice medicine and surgery is a proper authority to certify that an individual is permanently and totally disabled. A written certification, signed by a licensed doctor, must accompany each claim for an exemption that is based on permanent and total disability of the claimant.*
- 7) **"Sign up for Homestead Exemption"** Current law requires that every person who is entitled to Homestead Exemption make application between July 1-December 1 when eligible. Any person who willfully files a fraudulent claim for exemption, and any person who knowingly assist in the preparation or filling of such fraudulent claim for exemption, or who knowingly supplied information upon which the fraudulent claim was prepared or allowed, shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined not less than fifty, nor more than one hundred and fifty dollars, or imprisoned in the county jail for not more than six months, or both fined and imprisoned.

* Other lawfully, recognized documentation may be acceptable.

- 8) **“Unable to sign exemption”** Persons entitled to homestead but unable to appear before the Assessor and sign up or register because of sickness, absence or disability, may instruct someone to be his or her duly authorized agent and appear for them. No exemption shall be allowed under this, unless a claim of exemption is filed with the Assessor of the County in which the homestead is located, on or before the first day of December following the July first assessment day.
- 9) Information needed by Assessor's office. To be furnished by claimant or authorized agent is as follows:
- A) Certification of Name & Address
 - B) Certification of Date of Birth
 - C) If disabled, proper certification of disability
- 10) The assessor shall, as soon as practicable after a claim for exemption is filed, review that claim or certificate and either approve or deny it. If the exemption is denied, the Assessor, not later than the first day of January, shall serve the claimant with written notice explaining why the exemption was denied and furnish a form for filing with the County Commission should the claimant desire to make appeal. **Remember**, in order to receive an exemption from next years taxes, you must sign up during the months of July, August, September, October, November this year. If this office can be of any further assistance, please contact us.
- 11) If homestead approval is granted, it is not necessary to file again, unless applicant changes residence or decides to rent all, or any part of the property or use all, or any portion, for a business.