

## **HOMESTEAD EXEMPTION**

This program provides for a \$20,000 exemption against the total assessed value of a single family dwelling, including mobile or manufactured homes, owned and occupied as a residence by any person who is at least sixty-five years old or totally and permanently disabled and who has legally resided in and paid taxes on a homestead in this State for two consecutive taxable years before filing for this exemption. However, if an owner receives a similar exemption for a homestead in another state, then the owner is ineligible for the Homestead Exemption in West Virginia.

If a resident of West Virginia establishes a residence in another state or country and returns to West Virginia within five years, then the resident may be allowed a Homestead Exemption in West Virginia if the person was a resident of this State for two calendar years out of the ten calendar years immediately preceding the tax year for which the Homestead Exemption is sought.

When a member of the United States military forces maintains West Virginia as his state of residence throughout his military service and returns to this State and purchases a homestead upon his retirement or earlier separation from the military service due to permanent and total physical or mental disability, that person is deemed to satisfy the residency test and shall be allowed a Homestead Exemption if the person otherwise qualifies.

Only one exemption can be granted for each owner-occupied residence. Elderly homeowners may apply for this exemption annually at the office of their county assessor from July 1 through October 1 provided that the applicant will be at least sixty-five years old by June 30 of the following year. A person who is totally and permanently disabled may also apply for the Homestead Exemption from July 1 through October 1. Once the application of a person sixty-five years of age or older is approved, registration in later years is unnecessary. A person who is permanently and totally disabled does not need to refile in subsequent years if he signs a statement that he will notify the assessor within thirty days if he ceases to be eligible for the exemption based on such disability.