

## Homestead Exemption



Passed by the voters in 1981 and adopted by the Legislature, the Homestead Exemption enables many West Virginians to enjoy a reduction in their real property taxes. Persons who are 65 years of age or older, or permanently and totally disabled, are entitled to an exemption from property taxes on the first \$20,000 of assessed value on their owner-occupied residence. A homeowner who is living with family members or in a nursing home or other facility as a result of illness, accident, or infirmity of old age may retain a homestead exemption and Class II property designation as long as property is not used for commercial purposes or becomes a residence of any other individual.

Persons wishing to apply for the exemption must do so between **July 1st** and **December 1st** in order for the exemption to take effect on the following tax bill. If you turn 65 before July 1st, you can apply between July 1st and

December 1st of the year before your 65th birthday. If you do not apply by the December 1st deadline, you must wait until the next year to apply.

### Eligibility Requirements

- You must have lived at your homestead for at least six (6) months.
- You must have been a resident of West Virginia for the 2 consecutive calendar years prior to your application.
- You must be 65 years of age on or before June 30th of the next year. Proof of age will be required (Valid WV driver's license, birth certificate, etc.)
- Permanently and totally disabled and not gainfully employed. (Your award letter from the Social Security or Veterans Administration, etc. will be required)
- Your name must appear on your deed to your real estate or title to your mobile home.
- You are not receiving homestead exemption in another county or state.

Here are some additional things to note about homestead exemption:

- The average savings for a qualified Morgan County resident is **\$200**.

- If you are 65 or older, there is no need to re-file for the exemption unless you move to a new home.
- If you are disabled, you must notify the assessor within 30 days if you are no longer disabled.
- Only 1 Homestead Exemption may be applied per household.

### How to Apply

To apply for homestead exemption, you must bring the required documents (listed above) to our office and apply in person.

If you have any questions or need additional information, please call the office @ (304) 258-8570 and someone will be more than happy to assist you...

## SENIOR CITIZENS TAX CREDIT



### I. General Information

Senior Citizens eligible for the Homestead Exemption Program through their county Assessor's Office may be entitled to a refundable **income tax credit**. The West Virginia State Tax Department will mail a packet of information in January about claiming the refund along with form STTC-1 for all senior citizens who have been approved for homestead exemption in their county.

### II. The Eligible Senior Citizen

To qualify for the refund an eligible senior citizen must have paid their property tax in excess of the homestead exemption, meet low income requirements and file West Virginia Income Tax.

### III. Determining the Income Requirement

The eligible persons' federal adjusted gross income and the number of persons in the home determine eligibility.

### IV. Claiming the Refund

If you meet the income requirement you must file West Virginia personal income tax (form IT-140) and the form SCTC-1 in order to claim the refund.

### For assistance with the Senior Citizens Tax Credit call Toll free

(800) 982-8297; (304) 558-3333; TDD (800) 282-9833 or visit [www.wvtax.gov](http://www.wvtax.gov)