

§11-13MM-4. Disabled veteran real property tax credit.

(a) Credit allowed. — Disabled veterans may receive a tax credit against the tax imposed under §11-21-1 *et seq.* of this code in the amount of West Virginia ad valorem property tax timely paid on his or her homestead during the personal income taxable year.

(b) Amount of credit. — Any homeowner meeting the definition of a disabled veteran under this article, shall be allowed a refundable credit against the taxes imposed by §11-21-1 *et seq.* of this code equal to the amount of West Virginia ad valorem real property taxes timely paid a county sheriff on a homestead which is used or occupied exclusively for residential purposes, as those terms are defined in §11-6B-2, during the personal income taxable year: *Provided*, That in no case shall any credit be allowed under this article for any untimely real property tax paid, or any payment of delinquent real property tax, or payment of “back tax” real property taxes.

(c) Application of credit against personal income tax. — The amount of credit allowed under this section shall be taken against the personal income tax liability, imposed by article §11-21-1 *et seq.* of this code, of the eligible taxpayer.

(d) Refundable portion of annual credit allowance. — If annual tax credit allowed under this article exceeds the amount of personal income tax subject to offset under this article in any taxable year, the eligible taxpayer may claim, for that taxable year, the excess amount as a refundable tax credit.

(e) Termination of tax credit. — Any tax credit approved in accordance with the provisions of this section shall terminate immediately when any of the following events occur:

(1) The death of the owner of the property for which the tax credit was authorized;

(2) The sale of the property for which the tax credit was approved; or

(3) A determination by the assessor that the property for which the tax credit was approved no longer qualifies for the tax credit in accordance with the provisions of this section.

(f) Forms and instructions. — The Tax Commissioner shall prescribe and supply all necessary instructions and forms for administration of this section.



WEST VIRGINIA TAX DIVISION

TSD 455 Disabled Veteran Real Property Tax Credit

This publication provides general information and is not meant to be a substitute for tax laws or regulations.

Beginning January 1, 2024, taxpayers are eligible to claim a Disabled Veteran Real Property Tax Credit. The first opportunity to claim this credit will be on a 2024 WV income tax return, filed in 2025, for all timely paid property taxes made on qualifying real property in the 2024 calendar year. The same rules will apply for all following years.

Who Qualifies?

Disabled Veteran Homeowners

What Qualifies?

Residential Homesteads

To ensure that you qualify for the Disabled Veteran Real Property Tax Credit, you will have to pay your real property taxes timely. That means the first half of the assessment must be paid before October 1 and the second half before April 1. Location and contact information on your County Assessor can be found at tax.wv.gov.

Only eligible veterans who are owners of a homestead which is used or occupied exclusively for residential purposes may claim the Disabled Veteran Real Property Tax Credit. The credit is only available for the actual tax paid.

With the passage of HB 125 in the 1st Special Session, taxpayers will not be penalized if they pay the second half of their ticket in 2023 because it is still considered due in 2024 and therefore timely paid.

While there is also a Homestead Exemption for some eligible seniors, it is not related to this Disabled Veteran Real Property Tax Credit. For more information on the Homestead Exemption, please contact your County Assessor.

Disabled Veteran Homeowners	Honorably discharged veterans from <i>any</i> branch of the U.S Armed Services who are considered 90-100% disabled by the Department of Veterans Affairs. For more information on your benefits status or discharge records, visit www.va.gov .
Residential Homesteads	<p>A single family residential house, including a mobile or manufactured or modular home, and the land surrounding such structure; or a mobile or manufactured or modular home regardless of whether the land upon which such mobile or manufactured or modular home is situated is owned or leased.</p> <p>To be a residential homestead, the property must also have been used or occupied by the owner for at least 6 months</p>

Taxpayers that do not owe WV income taxes and are not required to file a WV income tax return will be able to file a claim for a rebate in early 2025 of their real property taxes paid.

Continue to check tax.wv.gov for more information and form requirements as they become available.

For more information, you can:

- Call a Taxpayer Services Representative at (304) 558-3333 or toll-free at (800) 982-8297
- Email taxhelp@wv.gov
- Go Online to tax.wv.gov