

§11-21-21. Senior citizens' tax credit for property tax paid on first \$20,000 of taxable assessed value of a homestead in this state.

(a) Allowance of credit. --

(1) A low-income person who is allowed a \$20,000 homestead exemption from the assessed value of his or her homestead for ad valorem property tax purposes, as provided in section three, article six-b of this chapter, shall be allowed a refundable credit against the taxes imposed by this article equal to the amount of ad valorem property taxes paid on up to the first \$10,000 of taxable assessed value of the homestead for property tax years that begin on or after January 1, 2003, except as provided in subdivision (2) of this subsection.

(2) For tax years beginning on or after January 1, 2007, a low-income person who is allowed a \$20,000 homestead exemption from the assessed value of his or her homestead for ad valorem property tax purposes, as provided in section three, article six-b of this chapter, shall be allowed a refundable credit against the taxes imposed by this article equal to the amount of ad valorem property taxes paid on up to the first \$20,000 of taxable assessed value of the homestead for property tax years that begin on or after January 1, 2007: Provided, That for tax years beginning on and after January 1, 2009, any person who is required to pay the federal alternative minimum income tax in the current tax year is disqualified from receiving any tax credit provided under this section.

(3) Due to the administrative cost of processing, the refundable credit authorized by this section may not be refunded if less than \$10.

(4) The credit for each property tax year shall be claimed by filing a claim for refund within three years after the due date for the personal income tax return upon which the credit is first available.



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

Senior citizens eligible for the Homestead Exemption Program through their county Assessor's Office *may* be entitled to a refundable income tax credit. In January, Senior Citizens who receive the Homestead Exemption will receive a packet of information about how to claim the refund, if eligible, along with form SCTC-A.

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 personal income tax.

The eligible persons' federal adjusted gross income and the number of persons in the home determine eligibility. If an eligible senior citizen is not required to file federal income tax, the income used to determine eligibility will include wages, interest and dividend income, alimony received, certain pensions and annuities, unemployment compensation, gambling winnings, and farm income, amongst other income. The income does not include any social security income. The SCTC-A has an income worksheet.

In the following chart, find the applicable tax year and number of persons in the senior's household. The senior citizen's income, as explained above, **must be the same or less than that on the chart to qualify for the Senior Citizen Tax Credit.** Each year the poverty guidelines are adjusted by the U.S. Department of Health and Human Services.

2023 Low-Income Guidelines	
Household Size	SCTC Max Income
1	\$21,870
2	\$29,580
3	\$37,290
For each additional person, add:	\$7,710
2022 Low-Income Guidelines	
Household Size	SCTC Max Income
1	\$20,385
2	\$27,465
3	\$34,545
For each additional person, add:	\$7,080

If you meet the income requirement, you must file West Virginia personal income tax ([form IT-140](#)) and form SCTC-A to claim the refund. The amount of allowable credit is already determined and is found in Box 2 of form SCTC-A which is part of the information packet.

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