



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 information about how to claim the refund, if eligible, along with form SCTC-A.

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.

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.

| 2025 Low-Income Guidelines | |
|----------------------------------|-----------------|
| Household Size | SCTC Max Income |
| 1 | \$23,475 |
| 2 | \$31,725 |
| 3 | \$39,975 |
| For each additional person, add: | \$8,250 |
| 2024 Low-Income Guidelines | |
| Household Size | SCTC Max Income |
| 1 | \$22,590 |
| 2 | \$30,660 |
| 3 | \$38,730 |
| For each additional person, add: | \$8,070 |

Taxpayers who are not required to file a federal Income Tax Return are able claim their SCTC credit online at mytaxes.wvtax.gov. Select the option in the top left-hand box that says 'Claim the Motor Vehicle and/or Senior Citizen Property Tax Credit(s)' and have your SCTC-A form ready.

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