

8/25/32 - 8:30 pm.

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ENROLLED BILL

(EXTRAORDINARY SESSION)

Conference Committee Substitute for
Senate Bill No. 9

(By ~~Mr.~~ Conference Committee)

Passed August 23, 1932

In Effect from Passage

Originating in the Senate Takes effect Jan Passage
M. S. Dodge Clerk. C. H. Miller Clerk of the House of Delegates.

CORRECTLY ENROLLED

Amesbury Chairman House Committee.

Joseph D. Smith Chairman Senate Committee.

ENROLLED BILL

(Conf. Com. Sub. for S. B. No. 9)

[Passed August 23, 1932; in effect from passage.]

AN ACT to amend and re-enact sections six, seven and ten of article nine of chapter eleven and section eighteen of article six of chapter eleven of the official code of West Virginia, one thousand nine hundred and thirty-one, relating to tax levies and collections.

Be it enacted by the Legislature of West Virginia:

That sections six, seven and ten of article nine of chapter eleven and section eighteen of article six of chapter eleven of the official code of West Virginia, one thousand nine hundred and thirty-one, be amended and re-enacted so as to read as follows:

Section 6. It shall be the duty of the sheriff or collector to
2 give notice by posting at not less than six public places in each
3 magisterial district, for at least ten days before the time
4 appointed, that he will attend at one or more of the most public
5 and convenient places for the people in each district, such

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Amos W. Mason

Chairman House Committee.

Joseph D. Smith

Chairman Senate Committee.

6 places to be specified in such notice, between the fifteenth day of
7 September and the date such taxes are due for the purpose of
8 receiving taxes due by the people residing or paying taxes in
9 such district, and that he will make a discount of two and one-
10 half per centum to all such persons as shall pay their taxes on
11 or before the first day of November of that year; which discount
12 shall be made on the whole amount of taxes and levies of every
13 kind so collected by such sheriff or collector. Any sheriff or
14 collector failing to post such notice as herein required shall
15 forfeit one hundred dollars for every such failure. The county
16 court of any county may order that the notice hereinbefore re-
17 quired shall also be given by the sheriff or collector by advertis-
18 ing the same. After such order is made, and until it is set
19 aside, the sheriff or collector shall, besides posting as hereinafter
20 required, advertise such notice on ⁵ a week for three successive
21 weeks, next preceding the first day of October in every year, in
22 all newspapers published in such county, and for each failure
23 so to advertise, the sheriff or collector shall forfeit one hundred
24 dollars.

Sec. 7. All taxes assessed on real and personal property by
2 the state, county court and boards of education, including the

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3 independent school district of Wheeling, and the city of Wheel-
4 ing, and all other municipalities, not having semi-annual pay-
5 ments of taxes, beginning with taxes assessed for the year one
6 thousand nine hundred and thirty-two, shall be collected by the
7 sheriff or municipal collector and may be paid in two equal in-
8 stallments; the first installment shall be payable on or before
9 November first of the year in which the assessment is made; the
10 second installment shall be payable on or before the first day
11 of the following May. All taxes paid on or before the date such
12 taxes are payable, including both first and second installments,
13 shall be subject to a discount of two and one-half per centum.
14 If the first installment is not paid before December first of any
15 year, interest at the rate of nine per centum per annum shall be
16 added from said December first until paid; if the second in-
17 stallment is not paid before June first, interest at the rate of
18 nine per centum per annum shall be added from said June
19 first until paid. The sheriff shall on the first day of December
20 and the first day of June following the year for which the taxes
21 were levied proceed immediately to collect the taxes then due.

Sec. 10. Any goods or chattels in the county belonging to the
2 person or estate assessed with taxes, which are due and payable,

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Chairman Senate Committee.

Samuel M. Adams
Chairman House Committee.

3 may be distrained therefor after the last day of November in
4 the year following the year for which the taxes were assessed;
5 or before that day if such goods or chattels are about to be re-
6 moved from the county.

Sec. 18. The auditor shall, as soon as possible after such
2 assessment is completed, make out and transmit by mail or
3 otherwise, to such owner or operator, a statement of all taxes
4 and levies so charged, and it shall be the duty of such owner or
5 operator, so assessed and charged, to pay one-half of the amount
6 of such taxes and levies into the treasury of the state by the first
7 day of November and the remaining one-half by the first day of
8 the following May, subject to a deduction of two and one-half
9 per centum if the taxes be paid on or before the date due. If
10 such owner or operator fail to pay such taxes and levies when
11 due, interest thereon at the rate of nine per centum per annum
12 until paid shall be added, and the auditor shall certify, after
13 the date the second installment is due, to the sheriff of each
14 county, the amount of such taxes and levies assessed within his
15 county; and it shall be the duty of every sheriff to collect and
16 account for such taxes and levies in the same manner as other
17 taxes are levied or collected and accounted for by him. The

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Chairman House Committee.

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18 payment of such taxes and levies by any such owner or operator
19 shall not prejudice or affect the right of such owner or operator
20 to obtain relief against the assessment or valuation of its prop-
21 erty in proceedings now pending or hereafter brought under
22 the provisions of section twelve of this article, or in any suit,
23 action or proceeding in which such relief may be obtainable;
24 and if under the provisions of said section twelve or in any suit,
25 action or proceeding, it be ascertained that the assessment or
26 valuation of the property of such owner or operator is too high
27 and the same is accordingly corrected, it shall be the duty of the
28 auditor of the state to issue to the owner or operator a certificate
29 showing the amount of taxes and levies which have been over-
30 paid, and such certificate shall be receivable thereafter for the
31 amount of such overpayment in payment of any taxes and levies
32 assessed against the property of such owner or operator, its
33 successors or assigns. It shall likewise be the duty of said
34 auditor to certify to the county courts, school districts and
35 municipalities, the amounts of the respective overpayments
36 distributable to such counties, school districts and munic-
37 palities.

38 All moneys received by the auditor under the provisions of

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Chairman House Committee.

Joseph D. Smith

Chairman Senate Committee.

39 this section shall be transmitted to the several counties within

40 twenty days from receipt thereof.

41 All acts and parts of acts, general and special, inconsistent

42 with this act are hereby repealed.

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James O. Smith
Chairman Senate Committee.

Warren W. Meadows
Chairman House Committee.

J. Alfred Taylor
Speaker of the House of Delegates.

R. H. Kiser
Clerk of the House of Delegates.

W. P. White
President of the Senate.

M. S. Holmes
Clerk of the Senate.

The within is *Approved*

this *25th* day of *August*, 1932.

W. G. Conway
Governor.

Filed in the office of the Secretary of State
of West Virginia **AUG 26 1932**
GEORGE W. SHARP,
Secretary of State.