ENROLLED BILL
(EXTRAORDINARY SESSION, 1933)

House Bill No. 240

(By Mr. Hill)

Passed June 3, 1933

In Effect from Passage
ENROLLED BILL
(H. B. No. 210)

[Passed June 3, 1933; in effect from passage.]

AN ACT to amend and reenact sections twenty-one and twenty-three, article ten, chapter seventeen of the code of West Virginia, one thousand nine hundred thirty-one, as enacted by house bill number two, extraordinary session of the legislature of West Virginia, one thousand nine hundred thirty-three, entitled "An Act to amend section two, and add sections twenty-six, twenty-seven and twenty-eight to article one; to amend sections one to fourteen, inclusive, article two; to add article two-(a); to amend sections one and six and add section six-(a) to article three; to repeal sections one to eighteen inclusive, article four, and substitute therefor sections one to thirty-eight inclusive; to amend sections eight and nine and add section eight-(a) to article five; to amend article eight by adding sections twenty-eight to thirty-five inclusive; to repeal article nine; to repeal sections one to eight inclusive, article ten,
and substitute therefor sections one to twenty-five inclusive; to repeal articles eleven, twelve, thirteen and fourteen; to amend sections one to eight inclusive, article fifteen; all of chapter seventeen of said code, relating to roads and highways." Providing for a levy for road purposes and the transfer of road funds, and to repeal house bill number one hundred thirty-five passed at this extraordinary session of the legislature.

Be it enacted by the Legislature of West Virginia:

That sections twenty-one and twenty-three, article ten, chapter seventeen of the code of West Virginia, one thousand nine hundred thirty-one, be amended and reenacted to read as follows:

Section 21. The bonded indebtedness incurred by the county and by its magisterial districts for road purposes shall remain the debt of the property originally pledged as security for the payment of the obligation. The county court shall impose upon the property in the county for county obligations, and in the magisterial districts for district obligations, levies in the manner provided in sections seven and thirteen article eight, chapter eleven, as amended, for the payment of the current requirements of principal and interest of the bonded indebtedness on
10 and after July first, one thousand nine hundred thirty-three. Any
10-a and all moneys in the separate funds of any county or dis-
11 trict, or in any special road fund created by law, other than
12 interest and sinking funds, and all moneys which may thereafter
13 be paid into such funds for the collection of delinquent taxes
14 or otherwise, are hereby transferred to the road commission
15 for control, distribution and expenditure; and any such funds
16 so transferred shall be used by said road commission in payment
17 of any existing legal indebtedness, bonded or otherwise, of any
18 such county or district, and the indebtedness payable out of any
19 such special road fund, and the residue of such fund, if any,
20 shall be expended by the road commission on the roads in the
21 county or district, outside of municipalities, from which said
22 moneys were originally collected.

Sec. 23. The county court of each county shall levy, for road
2 purposes, a capitation tax of one dollar upon each male in-
3 habitant of the county who has attained the age of twenty-one
4 years and who is not a pauper or of unsound mind; and may
5 levy a tax on all property situated outside of municipalities as
6 follows: On class one property, as defined by law, not to exceed
7 twelve and one-half cents on the one hundred dollars' valuation,
8 and on class two property, as defined by law, not to exceed
9 twenty-five cents on the one hundred dollars' valuation. The
10 capitation tax shall be collected by the assessor and the levy tax
11 by the sheriff, and the proceeds of each thereof shall be paid
12 into the state treasury and credited to the road fund for the
13 benefit of and to be expended for the maintenance, repair, con-
14 struction and reconstruction of the roads of the county, outside
15 of municipalities, in which the tax was raised. In lieu of the
16 payment of the capitation tax aforesaid, the taxpayer may ap-
17 ply for work upon the roads of the county, and after one day's
18 satisfactory work he shall be credited with the payment of his
19 capitation tax for road purposes.
20 House bill number one hundred thirty-five passed by this ex-
21 traordinary session and all acts and parts of acts, general or
22 special, inconsistent or in conflict with the provisions of this
23 act are hereby expressly repealed.
Enrolled H. B. No. 210]

Chairman, House Committee:

Speaker of the House of Delegates.

Clerk of the House of Delegates.

President of the Senate.

Clerk of the Senate.

The within is... approved...

this... 9th day of... June...... 1933.

Governor.

Filed in the office of the Secretary of State of West Virginia... JUN 12 1933

Wm. S. O'Brien,
Secretary of State