

Rec. May 11

55

ENROLLED BILL

(EXTRAORDINARY SESSION, 1933)

House Bill No. 55

(By Mr. Thomas)

Passed May 9, 1933

In Effect from Passage

Originated in the House..... Takes effect..... from..... Passage
Geo. S. Hall..... Geo. S. Hall.....
Clerk. Clerk of the House of Delegates.

CORRECTLY ENROLLED

James L. Smith..... James L. Smith.....
Chairman House Committee. Chairman Senate Committee.

ENROLLED BILL

(H. B. No. 55)

[Passed May 9, 1933; in effect from passage.]

AN ACT to amend and reenact sections twenty and twenty-three, article nine, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, relating to the collection of taxes and delinquent lists in respect thereto; and to amend and reenact sections eight, nine, eleven and twenty-eight, article ten, chapter eleven of said code, relating to the sale of real estate for taxes and the lists and receipts in respect thereto.

Be it enacted by the Legislature of West Virginia:

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

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James L. Smith
James A. Hays

Chairman House Committee.

Chairman Senate Committee.

Section 20. The sheriff or collector, after ascertaining which
2 of the taxes assessed in his county cannot be collected, shall,
3 on or before the first Monday in June next succeeding the year
4 for which such taxes were assessed, make out alphabetical lists,
5 by districts, of three classes:

6 (a) A list of property in the land book improperly placed
7 thereon or not ascertainable, with the amount of taxes charged
8 on such property. The state tax commissioner shall prescribe
9 a proper form for such list, the heading whereof shall read
10 thus:

11 List of property on the land book for the county of.....
12 improperly placed thereon, or not ascertainable, for the year
13

14 And the sheriff or collector on returning such list shall, at
15 the foot thereof, subscribe, the following oath: I, A. B. (sheriff,
16 deputy sheriff or collector), of the county of,
17 do swear that the foregoing list is, I verily believe, correct and
18 just, and that I have received no part of the taxes for which
19 the real estate therein mentioned is returned delinquent, and
20 that I have used due diligence to find property within my
21 county liable to distress for such taxes, but have found none;

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Chairman House Committee.
Henry A. Hays
Chairman Senate Committee.

Enrolled H. B. No. 55]

3

22 (b) A list of other real estate which is delinquent for the
23 nonpayment of taxes thereon, which shall be in the same form
24 and with the same oath made and subscribed as in the above
25 first mentioned list, except that the heading shall read thus:

26 List of real estate in the county of delinquent
27 for the nonpayment of taxes thereon for the year.....;

28 (c) A list of such taxes so assessed other than on real estate,
29 as he is unable to collect. The state tax commissioner shall
30 prescribe a proper form for such list, the heading whereof
31 shall read thus: List of persons and property, other than real
32 estate, in the county of, delinquent for the
33 nonpayment of taxes thereon for the year.....

34 And the sheriff or collector returning such list shall, at the
35 foot thereof, subscribe the following oath: I, A. B. (sheriff,
36 deputy sheriff or collector), of the county of,
37 do swear that the foregoing list is, I verily believe, correct and
38 just; that I have received no part of the taxes for which the
39 persons and property therein mentioned are returned delin-
40 quent, and that I have used due diligence to find property with-
41 in my county liable to distress for such taxes, but have found
42 none.

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A. Hyatt

Chairman Senate Committee.

James L. Smith

Chairman House Committee.

Sec. 23. The sheriff or collector of every county shall, at or
2 before the session of the county court at which the county levy
3 is to be laid, present to such court three lists, mentioned in
4 section twenty of this article, together with copies thereof, for
5 examination. The court having become satisfied of the correct-
6 ness of such lists, or having corrected them if erroneous, shall
7 direct their clerk to certify the copies of the lists to the auditor.
8 The original lists shall be preserved by the clerk in his office,
9 and the list of real estate delinquent shall be bound by the clerk
10 in a permanent and well-bound book to be kept by him for the
11 purpose. Such taxes shall bear interest at the rate of one per
12 cent per month, except as otherwise now provided, or as here-
13 after provided, by law, and the sheriff shall collect the taxes
14 and interest. If any taxpayer, whose property is returned de-
15 linquent, shall pay the taxes, interest and fees, if any, before
16 the sale hereinafter provided for, the sheriff shall give him the
17 original tax ticket, or receipt, required by section nineteen of
18 this article, together with a duplicate thereof, and shall write
19 or stamp on such original tax ticket, or receipt, and the dupli-
20 cate thereof, and on the office copy of such tax ticket or receipt,
21 the following: Heretofore returned as delinquent and now re-

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Chairman House Committee.
James A. Rogers
Chairman Senate Committee.

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5

22 deemed this day of , 19.....; total
23 taxes \$....., interest or penalty \$....., publication
24 fee (if any) \$....., sheriff's redemption fee \$.....,
25 total \$..... The duplicate receipt shall be filed
26 with the clerk of the county court, who shall note such payment
27 in the margin of the record of such delinquency. The office
28 copy of the tax ticket, or receipt, with the foregoing written
29 or stamped thereon, shall be carefully preserved by the sheriff
30 as a part of the official records in his office. The sheriff shall
31 account for all delinquent tax collections in the same way he
32 accounts for other taxes.

ARTICLE 10.

Section 8. The sheriff or collector on receiving from any pur-
2 chaser the amount of purchase money shall grant to him a
3 receipt for the same. The state tax commissioner shall prepare
4 a proper form for such receipt, the heading whereof shall read
5 thus:

6 Memorandum of real estate sold in the county of
7 on this day of , 19....., for
8 the nonpayment of taxes charged thereon, in the said county,
9 for the year (or years) 19.....

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Henry A. Hyman

Chairman Senate Committee.

James L. Smith

Chairman House Committee.

Sec. 9. The sheriff or collector who made the sale shall forthwith make out a list of sales so made, and of all property redeemed, in the form as prescribed by the state tax commissioner, the caption whereof shall read thus:

List of real estate sold in the county of in the month (or months, as the case may be), 19....., or redeemed prior to sale for the nonpayment of the taxes charged thereon, in the said county, for the year (or years, as the case may be), 19... ..

Sec. 11. The list of the sale and redemption of lands with the certificate of oath attached shall, within thirty days after the completion of such sale, be returned to the clerk of the county court, together with one copy thereof, who shall promptly bind the same in a permanent and well-bound book, and transmit the copy of such list to the auditor, who shall note all redemptions in his record. And if any sheriff, or other officer whose duty it is to make out and return such list, shall fail or refuse to do so as herein required, he shall be guilty of a misdemeanor, and, upon conviction thereof, fined not less than fifty nor more than five hundred dollars; and he and his sureties on his official bond shall be liable in an action on such

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James A. Byrnes

James E. Smith

Chairman Senate Committee.

Chairman House Committee.

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7

13 bond for all such damages as may be sustained by any person
14 by reason of such failure; and such sheriff or other officer may,
15 upon the petition of any person interested, be compelled by
16 mandamus to make out and return such list and the proceedings
17 thereon shall be at his cost.

Sec. 28. When any real estate is offered for sale as afore-
2 said, and no person present bids the amount of taxes, interest
3 and costs due thereon, the sheriff or collector shall purchase the
4 same on behalf of the state for the taxes thereon, and the in-
5 terest on the same, and shall make out a list thereof in the form
6 as prescribed by the state tax commissioner, under the following
7 caption:

8 List of real estate charged with taxes and sold in the county
9 of in the month (or months)
10 19..... for the nonpayment of taxes due thereon for the year
11 (or years) and purchased for the state of
12 West Virginia.

13 The officer making out such list shall make oath that it
14 contains a true account of all the real estate within his county
15 purchased by him for the state during the year,
16 19..... and return the list, together with a copy thereof, with

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Chairman House Committee.

James A. Hays

Chairman Senate Committee.

17 a certificate of the oath attached, to the clerk of the county
18 court, within thirty days after such sale, who shall thereupon
19 bind the copy in a permanent and well-bound book and trans-
20 mit the original to the auditor. Upon receiving such list the
21 auditor shall credit the sheriff or collector with the amount for
22 which the real estate therein specified was purchased.

23 All acts and parts of acts inconsistent herewith are hereby
24 repealed.

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9

Chairman Senate Committee.

R. M. Hiner
.....
Speaker of the House of Delegates.

Geo. L. Haeg
.....
Clerk of the House of Delegates.

R. B. Mainwaring
.....
President of the Senate.

David D. Miley
.....
Clerk of the Senate.

The within is... *approved*

this... *15th* ... day of... *May*, 1933.

H. B. Kemp
.....
Governor.

Filed in the office of the Secretary of State
of West Virginia *MAY 15 1933*
Wm. S. O'BRIEN,
Secretary of State

Chairman House Committee.