

Rec., Dec. 22, 1933.

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**ENROLLED BILL**  
(SECOND EXTRAORDINARY SESSION, 1933)

House Bill No. 2

(By Mr. Righter)

Passed December 21, 1933

In Effect from Passage

Originated in the.....	Takes effect.....	Passage.....
<i>House of Delegates</i>	<i>Jan.</i>	
<i>Mrs. S. Hall</i>	<i>Jos. S. Hall</i>	Clerk House of Delegates.

James G. Smith  
Chairman House Committee.

Kenna K. Hyre  
Chairman Senate Committee.

*Be it enacted by the Legislature of West Virginia:*

That section one, article seven, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, be amended and reenacted so as to read as follows:

Section 1. While making the assessment required in article 2 three of this chapter, it shall be the duty of the assessor and 3 deputies to see every person in his county who is liable to tax- 4 ation therein upon property or capitation, and obtain from him 5 a sworn statement in writing of his personal property, but it shall 6 likewise be the duty of every person liable to taxation to make a 7 report in writing of his property to the assessor, whether called

## ENROLLED BILL

(H. B. No. 2)

[Passed December 21, 1933 ; in effect from passage.]

CORRECTLY ENROLLED

James E. Smith  
Hiram A. Hyatt

Chairman House Committee.

Chairman Senate Committee.

8 upon to do so or not; he shall at the same time collect from every  
9 male person, over the age of twenty-one years, liable therefor, a  
10 capitation tax of one dollar for the support of free schools; and  
11 the assessor shall also collect the state road capitation tax of one  
12 dollar from all persons liable therefor, as required by section  
13 twenty-three, article ten, chapter forty, acts of the Legislature,  
14 first extraordinary session, one thousand nine hundred thirty-  
15 three as amended, and deliver to such person a receipt therefor;  
16 and the assessor shall also collect any municipal capitation taxes  
17 levied for any purposes whatsoever, from all persons liable there-  
18 for, and deliver to such person a receipt therefor; in case any  
18-a person liable therefor shall fail or refuse to pay such capitation,  
18-b the assessor shall levy upon and take into his possession prop-  
18-c erty or effects of the delinquent sufficient to pay such capi-  
19 tation taxes and the cost of levy and sale; the assessor shall  
20 have, as to such capitation taxes, the same powers of levy and  
21 sale of collection as is vested in the sheriff for the collection of  
22 taxes and he shall be entitled to the same fees; the assessor  
23 shall, not later than the fifteenth day of each month, turn over  
24 to the auditor the full amount of all capitations for both state

CORRECTLY ENROLLED

*James D. Byrnes*

*Chairman Senate Committee.*

*James L. Smith*

*Chairman House Committee.*

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25 school purposes and for the state road fund collected by him  
26 during the previous month and not paid over, and the auditor  
27 shall, within ten days after the receipt of said capitations,  
28 pay to the assessor ten per cent of all such capitations so col-  
29 lected and remitted for compensation to the assessor for his serv-  
30 ices in making collection and remittance aforesaid; the assessor  
31 shall, not later than the fifteenth day of each month, turn over  
32 to the treasurer or other proper official of each and every munici-  
33 pality within the county the full amount of all municipal capita-  
34 tions collected by him during the previous month and not paid  
35 over, and the said treasurer or other proper official shall, within  
36 ten days after the receipt of said capitations pay to the assessor  
37 five percent of all such capitations so collected and remitted for  
38 compensation to the assessor for his services in making collec-  
39 tions and remittance aforesaid: *Provided, however,* That the  
40 assessor shall not be entitled to receive any commission on collec-  
41 tions if he shall fail to account for and turn over, within the time  
42 herein fixed, any money collected by him under the provisions of  
43 this section: *Provided further,* That all soldiers and sailors  
44 who are residents of West Virginia, and who served in either  
45 the union or the confederate army during the civil war, shall

CORRECTLY ENROLLED

*James L. Smith*  
*Anna A. Hyre.*

*Chairman House Committee.*

*Chairman Senate Committee.*

46 be exempt from paying capitation taxes of any kind in this  
47 state. At the levy term of the county court the assessor shall  
48 make report to such court of all capitations collected for state  
49 school purposes and all capitations collected for state road  
50 purposes and at the levy term of the municipal governing body  
51 of each and every municipality within the county, the assessor  
52 shall make report to such body of all capitations collected for  
53 municipal purposes; and such report to the county court and  
54 to each municipal governing body shall include the names of  
55 those from whom collected, the names of all delinquents, and the  
56 cause of delinquency in each case. Such reports shall be veri-  
57 fied by the affidavit of the assessor. Such assessor shall not  
58 thereafter for the year have authority to collect capitations, but  
59 a copy of such reports shall be by the county court and each mu-  
60 nicipal governing body within the county, turned over to the  
61 sheriff, who shall forthwith proceed to collect all capitation, both  
62 for state school purposes and for the state road fund and for  
63 municipal purposes remaining unpaid whether or not they ap-  
64 pear upon such report; the assessor shall be charged by the  
65 county court and by each municipal governing body within the  
66 county with all delinquencies appearing in such reports and like-

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*Chairman House Committee.*

*Chairman Senate Committee.*

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67 wise with all delinquencies not reported by him but afterwards  
68 ascertained or reported by the sheriff, or ascertained in any  
69 other way, and credited with all collections on that account made  
70 and paid over to the sheriff; he shall also be credited with such  
71 delinquencies as the county court and each municipal governing  
72 body within the county shall be satisfied could not have been  
73 collected either by the assessor or sheriff, by the exercise of due  
74 diligence, and, in case the sheriff shall fail to use due diligence in  
75 the ascertainment and collection of such delinquencies, he and  
76 his sureties, on his official bond, shall be liable to the assessor  
77 for all damages sustained by him, on that account; the assessor  
78 shall, in addition to other bonds required of him, give bond in  
79 a penalty to be fixed by the county court, of not less than four  
80 thousand nor more than twenty thousand dollars, and to the  
81 municipal governing body of each municipality within the  
82 county, the assessor shall, in addition to other bonds required of  
83 him, give bond in a penalty to be fixed by such municipal gov-  
84 erning body of not less than five hundred dollars nor more than  
85 twenty thousand dollars, and such bonds shall be conditioned for  
86 the faithful performance of his duties under this chapter.

CORRECTLY ENROLLED

James L. Smith  
Dennis A. Hyman

Chairman House Committee.

Chairman Senate Committee.

87 It shall be the duty of the tax commissioner to prepare and  
88 furnish to the assessors all tickets, blanks and forms necessary  
89 for the purpose of this section: *Provided, however,* That each  
90 municipality shall furnish to the assessor of the county all tickets,  
91 blanks, and forms necessary for municipal purposes under this  
92 section; the tickets so furnished shall be numbered consecutively,  
93 and the assessor shall account for each ticket furnished him, as  
94 well as for the taxes collected.

95 Any assessor, assessors or deputy assessors failing to account  
96 for and turn over, within the time herein fixed, any money or  
97 moneys collected by them under the provisions of this section,  
98 shall be guilty of embezzlement.

99 All acts or parts of acts inconsistent with the provisions of this  
100 act, are hereby repealed.

CORRECTLY ENROLLED

*Herma K. Hyde*  
.....  
Chairman Senate Committee.

*James D. Smith*  
.....  
Chairman House Committee.

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

*Joe S. Hall*  
.....  
Clerk of the House of Delegates.

*A. B. McInerney*  
.....  
President of the Senate.

*John A. Donly*  
.....  
Clerk of the Senate.

The within is.....

this.....day of....., 1933.

.....  
Governor.