

Rec., Mar. 24, 1934

134

# ENROLLED BILL

Second Extraordinary Session

SENATE BILL NO. 134

By Mr. Hodges

PASSED March 24 1934

IN EFFECT from PASSAGE

Originating in the Senate Takes effect April 1, 1934 Passage.  
Robert D. Smith Clerk. James L. Smith Clerk House of Delegates.  
 CORRECTLY ENROLLED  
Hazel C. Hays Chairman Senate Committee. James L. Smith Chairman House Committee.

## ENROLLED BILL

(S. B. No. 134)

[Passed March 24, 1934; in effect from passage.]

AN ACT to amend and reenact section seven, article nine, chapter eleven of an act of the Legislature of West Virginia, known as senate bill number forty-nine, passed December fourteenth, second extraordinary session, one thousand nine hundred thirty-three, relating to tax levies and collections, and providing for the collection of municipal taxes by the sheriff.

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

That section seven, article nine, chapter eleven, of an act of the legislature of West Virginia, passed December fourteenth, second extraordinary session, one thousand nine hundred thirty-three, be amended and reenacted to read as follows:

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

CORRECTLY ENROLLED

*Hazel E. Kyle**Chairman Senate Committee.**James L. Smith**Chairman House Committee.*

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

21 The sheriff shall pay all money collected from the levies of  
22 any municipal corporation to the treasurer of such municipal  
23 corporation, which payment shall be made by him monthly on

CORRECTLY ENROLLED

Hazel C. Hyde

Chairman Senate Committee.

James L. Smith

Chairman House Committee.

Enrolled S. B. No. 134]

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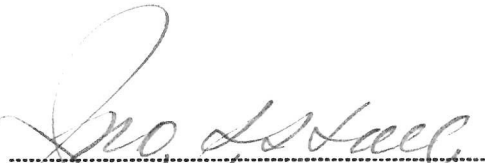
24 the first day of each month for all taxes collected during the  
25 preceding month, and for the faithful performance of his  
26 duties in this respect, the sheriff shall execute a bond, to be  
27 approved by the municipal council, in the penalty to be fixed  
28 by the council, the premiums thereon to be paid by the municipal  
29 council, not to exceed the amount of such municipal taxes  
30 estimated to be collected by the sheriff within any period of  
31 sixty days.


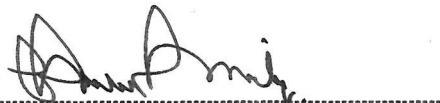
32 It shall be the duty of the assessor to extend the levies of  
33 municipalities on the land and personal property books at the  
34 same time as other levies are extended.

35 Nothing contained herein shall, in any way, set aside the  
36 provisions of section thirty-two of house bill number two  
37 hundred thirty-four, as amended and reenacted by house bill  
38 number three hundred fifty-nine, second extraordinary session,  
39 one thousand nine hundred thirty-three.

CORRECTLY ENROLLED

James L. Smith  
Chairman House Committee.
  
 Speaker of the House of Delegates

  
 Clerk of the House of Delegates

  
 President of the Senate
Hazel C. Kere  
Chairman Senate Committee.
  
 Clerk of the Senate
The within is approvedthis 29<sup>th</sup> day of March, 1934.Filed in the office of the Secretary of State  
of West Virginia. **MAR 30 1934**Wm. S. O'BRIEN,  
Secretary of State
  
 Governor