ENROLLED BILL

Second Extraordinary Session

SENATE BILL NO. 49

By Mr. Hodges

PASSED December 15, 1933

IN EFFECT FROM PASSAGE
AN ACT to amend and reenact section seven, article nine, chapter
eleven of the code of West Virginia, one thousand nine hundred
thirty-one, as amended and reenacted by chapter twelve, acts
of the Legislature, extraordinary session, one thousand nine
hundred thirty-two, and add thereto section seven-(a), relat-
ing 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 the code of
West Virginia, one thousand nine hundred thirty-one, as amended
and reenacted by chapter twelve, acts of the Legislature, extra-
ordinary session, one thousand nine hundred thirty-two, be amended and reenacted to read as follows and add thereto section seven-(a):

Sec. 7. All taxes assessed on real and personal property by the state, county court, boards of education and municipal corporations, beginning with taxes assessed for the year one thousand nine hundred thirty-three, shall be collected by the sheriff and may be paid in two equal installments; the first installment shall be payable on or before November first of the year in which the assessment is made; the second installment shall be payable on or before the first day of the following May. All taxes paid on or before the date such taxes are payable, including both first and second installments, shall be subject to a discount of two and one-half per centum. If the first installment is not paid before December first of any year, interest at the rate of nine per centum per annum shall be added from said December first until paid; if the second installment is not paid before June first, interest at the rate of nine per centum per annum shall be added from said June first until paid. The sheriff shall, on the first day of December and the first day of June following the year for
which the taxes were levied, proceed immediately to collect the
taxes then due.

The sheriff shall pay all money collected from the levies of
any municipal corporation to the treasurer of such municipal
corporation, which payment shall be made by him monthly on
the first day of each month for all taxes collected during the
preceeding month.

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

Nothing contained herein shall, in any way, set aside the
provisions of house bill sixty-three, relating to the time of pay-
ment and the allowance of discount for taxes assessed for the
year one thousand nine hundred thirty-three.

Sec. 7-(a). After the sheriff has collected eighty-five per-
cent of all taxes assessed on real and personal property, he
shall, in addition to the salary and compensation now authorized
by law, be allowed a commission of one and one-half per cent
on the remainder of the taxes actually collected, exclusive of
interest thereon, if the collection be made before the delinquent
list has been approved by the county court. The commission
8 so allowed shall be determined by the county court and charged
9 against the various funds for which the taxes are collected.
10 All acts and parts of acts, general and special, inconsistent
11 with this act, are hereby repealed.
Enrolled S. B. No. 49]

Speaker of the House of Delegates

Clerk of the House of Delegates

President of the Senate

Clerk of the Senate

The within is.................................................................

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

Filed in the office of the Secretary of State of West Virginia.  DEC 26 1933

Wm. S. O'BRIEN,
Secretary of State