

Rec., Dec. 18

679

# ENROLLED BILL

Second Extraordinary Session

SENATE BILL NO. 49

By Mr. Hodges

PASSED December 15, 1933

IN EFFECT from PASSAGE

Originating in the SENATE Takes effect FROM Passage.  
Quindley Clerk. Woodall Clerk House of Delegates.

CORRECTLY ENROLLED

James L. Smith Chairman House Committee.  
Thomas A. Store Chairman Senate Committee.

## ENROLLED BILL

(S. B. No. 49)

[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), 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 the code of West Virginia, one thousand nine hundred thirty-one, as amended and reenacted by chapter twelve, acts of the Legislature, extra-

CORRECTLY ENROLLED

*Henry A. Rogers*

*Chairman Senate Committee.*

*James L. Smith*

*Chairman House Committee.*

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

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*James D. Smith*

*Chairman Senate Committee.*

*James D. Smith*

*Chairman House Committee.*

Enrolled S. B. No. 49]

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19 which the taxes were levied, proceed immediately to collect the  
20 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  
24 the first day of each month for all taxes collected during the  
25 preceding month.

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

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

Sec. 7-(a). After the sheriff has collected eighty-five per-  
2 cent of all taxes assessed on real and personal property, he  
3 shall, in addition to the salary and compensation now authorized  
4 by law, be allowed a commission of one and one-half per cent  
5 on the remainder of the taxes actually collected, exclusive of  
6 interest thereon, if the collection be made before the delinquent  
7 list has been approved by the county court. The commission

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*Chairman House Committee.*

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*Chairman Senate Committee.*

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.

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*James D. Smith*  
Chairman Senate Committee.

*James D. Smith*  
Chairman House Committee.

*Wm. M. Hunter*  
Speaker of the House of Delegates

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

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

*Frank ...*  
Clerk of the Senate

The within is.....

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

.....  
Governor

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

Wm. S. O'BRIEN,  
Secretary of State