

Rec. Jan. 19, 1934

58

ENROLLED BILL

Second Extraordinary Session

SENATE BILL NO. 58

By Mr. Hodges

PASSED JANUARY 17, 1934

IN EFFECT 7 FROM PASSAGE

Originating in the SENATE Takes effect FROM Passage.
Samuel H. Smith Clerk.
James S. Hall Clerk House of Delegates.

CORRECTLY ENROLLED

James S. Smith
Chairman House Committee.

William D. Smith
Chairman Senate Committee.

ENROLLED BILL

(S. B. No. 58)

[Passed January 17, 1934; in effect from passage.]

AN ACT to amend and reenact section two, article twenty, chapter nineteen of the code of West Virginia, one thousand nine hundred thirty-one, relating to the collection of a head tax on dogs, and providing for the collection by the assessor of such dog taxes as may be levied by municipalities.

Be it enacted by the Legislature of West Virginia:

That section two, article twenty, chapter nineteen of the code of West Virginia, one thousand nine hundred thirty-one, relating to the collection of a head tax on dogs, be amended and reenacted so as to read as follows:

Section 2. It shall be the duty of the county assessor and his 2 deputies of each county within this state, at the time they are 3 making assessment of the personal property within such county,

CORRECTLY ENROLLED

James L. Smith
Anna D. Hyatt

Chairman Senate Committee.

Chairman House Committee.

4 to assess and collect a head tax of one dollar on each male dog
5 and two dollars on each female dog found within their jurisdic-
6 tion, and in addition to the above, the assessor and his deputies
7 shall have the further duty of collecting any such head tax on
8 dogs as may be levied by the ordinances of each and every mu-
9 nicipality within the county. In the event that the owner,
10 keeper, or person having in his possession or allowing to re-
11 main on any premises under his control any dog above the age
12 of eight months, shall refuse or fail to pay such tax, when the
13 same is assessed, or within fifteen days thereafter, to the as-
14 sessor or deputy assessor, then such assessor or deputy assessor
15 shall certify such tax to the sheriff of his county who shall take
16 charge of the dog for which the tax is delinquent and impound
17 the same for a period of fifteen days, for which service he shall
18 be allowed a fee of one dollar and fifty cents to be charged
19 against such delinquent taxpayer in addition to the taxes herein
20 provided for. In case the tax and impounding charge herein
21 provided for shall not have been paid within the period of fifteen
22 days, then the sheriff may sell the impounded dog and deduct
23 the impounding charge and the delinquent tax from the amount
24 received therefor, and return the balance, if any, to the delin-

CORRECTLY ENROLLED

James E. Smith
Deena A. Agre

Chairman Senate Committee.

Chairman House Committee.

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25 quent taxpayer. Should the sheriff fail to sell the dog so im-
26 pounded within the time specified herein, he shall kill such dog
27 and dispose of its body. In addition to the head tax on dogs, the
28 owner of any dog above the age of eight months shall be per-
29 mitted to place a value upon such dog and have such dog as-
30 sessed as other personal property. The assessor collecting the
31 head tax on dogs shall be allowed a commission of ten per cent
32 upon all such taxes collected by him, and shall turn in to the
33 county treasury ninety per cent of such taxes so collected, as are
34 levied by this section, and he shall turn over to the treasurer
35 or other proper officer of each and every municipality within the
36 county ninety per cent of such taxes levied by the ordinances
37 of such municipality. All such dog taxes, except those belong-
38 ing to municipalities, shall be credited to a fund in the county
39 treasury for the compensation of persons who have suffered loss
40 or damage on account of the destruction, loss, or injury by
41 dogs of any sheep, lamb, goat, or kid, and claims for such loss
42 or damage shall be presented to and allowed, when satisfactorily
43 proven, by the county court, and said court shall issue drafts
44 payable out of said fund in settlement of such claims, together
45 with the compensation allowed to the sheriff for killing and

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A. D. Jones

Chairman Senate Committee.

James E. Smith

Chairman House Committee.

46 burying dogs, when such claims cannot be by law collected from
47 the owner or keeper of such dog or dogs. Such dog taxes as
48 are collected for and turned over to municipalities shall be de-
49 posited by the proper officer of such municipality to such fund
50 and shall be expended in such manner as the law of such mu-
51 nicipality may provide.

52 Any surplus of such funds remaining unexpended in the
53 county treasury and not needed for the payment and satisfac-
54 tion of claims and expenses under the provisions of this article
55 shall be annually paid into and credited to the teachers' fund
56 of the county school district. But the funds thus used shall be
57 in amount deemed proper and safe in the judgment and dis-
58 cretion of the county court.

CORRECTLY ENROLLED

Samuel A. Stynes
Chairman Senate Committee.

R. M. Shiner
Speaker of the House of Delegates

John S. Hall
Clerk of the House of Delegates

H. G. Mainwaring
President of the Senate

Samuel A. Stynes
Clerk of the Senate

James L. Smith
Chairman House Committee.

The within is.....

this.....day of....., 1934.

Filed in the office of the Secretary of State
of West Virginia. **JAN 25 1934**

Wm. S. O'BRIEN,
Secretary of State

Governor