

Rec., Mar. 11, 1933

417

**ENROLLED BILL**  
(REGULAR SESSION, 1933)

House Bill No. 417

(By Mr. LuDon)

Passed March 11, 1933

In Effect from Passage



CORRECTLY ENROLLED

*James E. Smith*  
*James A. Payne*

*Chairman Senate Committee.*

*Chairman House Committee.*

tioned in the next succeeding paragraph, has been omitted from the land or personal property books for a period of less than five years, he shall make an entry thereof in the proper book of the year in which such omission was discovered, and assess the same according to the rule prescribed in section one of this article, and shall charge the same with all taxes chargeable against it at the rate of levy for the year or years the same was omitted, together with interest thereon at the rate of six per cent per annum for the years the same was omitted from the books.

And when the assessor shall ascertain that any moneys, notes, bonds, bills and accounts receivable, stocks and other intangible personal property in his county liable to taxation has been omitted from the personal property books for a period of five years or less after December thirty-first, one thousand nine hundred thirty-two, he shall make entry thereof in the personal property book of the year in which such omission was discovered, and assess the same at its true and actual value according to the rule prescribed in section one of this article, and shall charge the same with all taxes chargeable against it after the year last aforesaid at the rate of levy for the year

CORRECTLY ENROLLED

*James L. Smith*

*James A. Hoyle*

*Chairman House Committee.*

*Chairman Senate Committee.*

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27 or years the same was omitted after the year aforesaid, together with interest thereon at the rate of six per cent per annum for the years the same was omitted from the books.

30 Any assessor failing to make such entry as in this act provided, when discovered by him, or called to his attention by any taxpayer interested therein, shall forfeit one hundred dollars.

CORRECTLY ENROLLED

*[Signature]*  
 Chairman Senate Committee.

*[Signature]*  
 Speaker of the House of Delegates.

*[Signature]*  
 Clerk of the House of Delegates.

*[Signature]*  
 President of the Senate.

*[Signature]*  
 Clerk of the Senate.

*[Signature]*  
 Chairman House Committee.

The within is.....

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

.....  
 Governor.

Filed in the office of the Secretary of State  
 of West Virginia. MAR 18 1933  
 Wm. S. O'BRIEN,  
 Secretary of State