

Rec. Mar. 11, 1933

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ENROLLED BILL
(REGULAR SESSION, 1933)

House Bill No. 365

(By Mr. Randolph)

Passed March 11, 1933

In Effect from Passage

Originated in the *House*..... Takes effect..... from *from*..... passage
Geo. S. Stoen..... Clerk of the House of Delegates.
Geo. S. Stoen..... Clerk.

CORRECTLY ENROLLED

James A. Smith..... Chairman House Committee.
James A. Smith..... Chairman Senate Committee.

ENROLLED BILL

(H. B. No. 365)

[Passed March 11, 1933; in effect from passage.]

AN ACT to amend and reenact sections six, seven and ten, article nine, chapter eleven, and section eighteen, article six, 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, relating to tax levies and collections; and providing for the semi-annual collection of taxes by all cities and municipalities.

Be it enacted by the Legislature of West Virginia:

That sections six, seven and ten, article nine, chapter eleven, and section eighteen, article six, 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, be amended and reenacted to read as follows :

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James A. Hays

James E. Smith

Chairman Senate Committee.

Chairman House Committee.

Section 6. It shall be the duty of the sheriff or collector to
2 give notice by posting at not less than six public places in each
3 magisterial district, for at least ten days before the time ap-
4 pointed, that he will attend at one or more of the most public
5 and convenient places for the people in each district, such places
6 to be specified in such notice, between the fifteenth day of Sep-
7 tember and the date such taxes are due, for the purposes of re-
8 ceiving taxes due by the people residing or paying taxes in such
9 district, and that he will make a discount of two and one-half
10 percentum to all such persons as shall pay their taxes on or
11 before the first day of November of that year; which discount
12 shall be made on the whole amount of taxes and levies of every
13 kind so collected by such sheriff or collector. Any sheriff or col-
14 lector failing to post such notice as herein required shall for-
15 feit one hundred dollars for every such failure. The county
16 court of any county may order that the notice hereinbefore re-
17 quired shall also be given by the sheriff or collector by adver-
18 tising the same. After such order is made, and until it is set
19 aside, the sheriff or collector shall, besides posting as hereinafter
20 required, advertise such notice once a week for three successive
21 weeks, next preceding the first day of October in every year, in

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James D. Rogers

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22 all newspapers published in such county, and for each failure
23 so to advertise, the sheriff or collector shall forfeit one hundred
24 dollars.

Sec. 7. All taxes assessed on real and personal property by
2 the state, county court and boards of education, including the
3 independent school district of Wheeling, and the city of Wheel-
4 ing, and all other municipalities, not having semi-annual pay-
5 ments of taxes, beginning with taxes assessed for the year one
6 thousand nine hundred thirty-two, shall be collected by the
7 sheriff or municipal collector and may be paid in two equal in-
8 stallments; the first installment shall be payable on or before
9 November first of the year in which the assessment is made;
10 the second installment shall be payable on or before the first
11 day of the following May. All taxes paid on or before the date
12 such taxes are payable, including both first and second install-
13 ments, shall be subject to a discount of two and one-half per-
14 centum. If the first installment is not paid before December
15 first of any year, interest at the rate of nine percentum per
16 annum shall be added from said December first until paid; if
17 the second installment is not paid before June first, interest at
18 the rate of nine percentum per annum shall be added from said

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19 June first until paid. The sheriff shall on the first day of
20 December and the first day of June following the year for which
21 the taxes were levied proceed immediately to collect the taxes
22 then due.

Sec. 10. Any goods or chattels in the county belonging to
2 the person or estate assessed with taxes, which are due and
3 payable, may be distrained therefor after the last day of Nov-
4 ember in the year following the year for which the taxes were
5 assessed; or before that day if such goods or chattels are about
6 to be removed from the county.

Sec. 18. The auditor shall, as soon as possible after such
2 assessment is completed, make out and transmit by mail or
3 otherwise, to such owner or operator, a statement of all taxes
4 and levies so charged, and it shall be the duty of such owner or
5 operator, so assessed and charged, to pay one-half of the amount
6 of such taxes and levies into the treasury of the state by the first
7 day of November and the remaining one half by the first day
8 of November and the remaining one-half by the first day of the
9 following May, subject to a deduction of two and one-half per-
10 centum if the taxes be paid on or before the date due. If such
11 owner or operator fail to pay such taxes and levies when due,

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12 interest thereon at the rate of nine percentum per annum until
13 paid shall be added, and the auditor shall certify, after the date
14 the second installment is due, to the sheriff of each county, the
15 amount of such taxes and levies assessed within his county; and
16 it shall be the duty of every sheriff to collect and account for
17 such taxes and levies in the same manner as other taxes are
18 levied or collected and accounted for by him. The payment of
19 such taxes and levies by any such owner or operator shall not
20 prejudice or affect the right of such owner or operator to obtain
20-a relief against the assessment or valuation of its property in
21 proceedings now pending or hereafter brought under the provi-
22 sions of section twelve of this article, or in any suit, action or
23 proceeding in which such relief may be obtainable; and if under
24 the provisions of said section twelve or in any suit, action or
25 proceeding, it be ascertained that the assessment or valuation of
26 the property of such owner or operator is too high and the
27 same is accordingly corrected, it shall be the duty of the
28 auditor of the state to issue to the owner or operator a certi-
29 ficate showing the amount of taxes and levies which have been
30 overpaid, and such certificate shall be receivable thereafter for
31 the amount of such overpayment in payment of any taxes and

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32 levies assessed against the property of such owner or operator,
33 its successors or assigns. It shall likewise be the duty of said
34 auditor to certify to the county courts, school districts and
35 districts and municipalities, the amounts of the respective over-
36 payments distributable to such counties, school districts and
37 municipalities.

38 All moneys received by the auditor under the provisions of
39 this section shall be transmitted to the several counties within
40 twenty days from receipt thereof.

41 All acts and parts of acts, general and special, inconsistent
42 with this act are hereby repealed.

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James A. H. [Signature]
.....
Chairman Senate Committee.

James I. Smith [Signature]
.....
Chairman House 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.

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