Rec., Mar. 11, 1933

ENROLLED BILL

(REGULAR SESSION, 1933)

House Bill No. 417____

(By Mr La Don_)

Passed March 11, 1933

In Effect_____Passage

ENROLLED BILL

(H. B. No. 417)

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

AN ACT to amend and reenact section five, article three, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, relating to making out land and personal property books, correcting mistakes, and entry of omitted property.

Be it enacted by the Legislature of West Virginia:

That section five, article three, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, be amended and reenacted to read as follows:

Section 5. The assessor in making out the land and per-2 sonal property books, shall correct any and every mistake he 3 shall discover in the books for any previous year.

4 When the assessor shall ascertain that any real or personal 5 property in his county liable to taxation, other than that men-

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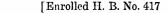
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6 tioned in the next succeeding paragraph, has been omitted 7 from the land or personal property books for a period of less 8 than five years, he shall make an entry thereof in the proper 9 book of the year in which such omission was discovered, and 10 assess the same according to the rule prescribed in section one 11 of this article, and shall charge the same with all taxes charge-12 able against it at the rate of levy for the year or years the 13 same was omitted, together with interest thereon at the rate 14 of six per cent per annum for the years the same was omitted 15 from the books.

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Chairman House Committee.

16 And when the assessor shall ascertain that any moneys, notes, 17 bonds, bills and accounts receivable, stocks and other intangi-18 ble personal property in his county liable to taxation has been 19 omitted from the personal property books for a period of five 20 years or less after December thirty-first, one thousand nine 21 hundred thirty-two, he shall make entry thereof in the per-22 sonal property book of the year in which such omission was 23 discovered, and assess the same at its true and actual value 24 according to the rule prescribed in section one of this article, 25 and shall charge the same with all taxes chargeable against it 26 after the year last aforesaid at the rate of levy for the year

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27 or years the same was omitted after the year aforesaid, to28 gether with interest thereon at the rate of six per cent per
29 annum for the years the same was omitted from the books.
30 Any assessor failing to make such entry as in this act pro31 vided, when discovered by him, or called to his attention by
32 any taxpayer interested therein, shall forfeit one hundred
33 dollars.

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Chairman House Committee.

Enrolled H. B. No. 417] 4 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. Governor. Filed in the office of the Secretary of State 933 kΛ of West Virginia. Wm. S. O'BRIEN,

Secretary of State

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