

Rec., Mar. 11, 1933

4117

ENROLLED BILL

(REGULAR SESSION, 1933)

House Bill No. 417

(By Mr. LaFon)

Passed March 11, 1933

In Effect from Passage

Originated in the House..... Takes effect..... passage
James L. Smith.....
Clerk.....
James L. Smith.....
Clerk of the House of Delegates.....

CORRECTLY ENROLLED

James L. Smith.....
Chairman House Committee.....
James L. Smith.....
Chairman Senate Committee.....

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 personal property books, shall correct any and every mistake he shall discover in the books for any previous year.

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

CORRECTLY ENROLLED

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

2

[Enrolled H. B. No. 417

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 charge-
able 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 intangi-
ble 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 per-
sonal 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

Chairman House Committee.

James A. Hays

Chairman Senate Committee.

Enrolled H. B. No. 417]

3

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

James L. Smith
 Chairman Senate Committee.

James L. Smith
 Chairman House Committee.

Wm. S. O'Brien
 Speaker of the House of Delegates.

Geo. Hall
 Clerk of the House of Delegates.

Wm. S. O'Brien
 President of the Senate.

Wm. S. O'Brien
 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