WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1943

ENROLLED

HOUSE BILL No. 260

(By Mr. Hansbarger)

PASSED March 11, 1943

In Effect ninety days from Passage
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House Bill No. 260
(By Mr. Hansbarger)

[Passed March 11, 1943; in effect ninety days from passage.]

AN ACT to amend and reenact section twelve, article one, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as last amended by chapter one hundred seventeen, acts of the Legislature, regular session, one thousand nine hundred forty-one, relating to the form of receipts for real estate taxes.

Be it enacted by the Legislature of West Virginia:

That section twelve, article one, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as last amended by chapter one hundred seventeen, acts of the Legislature, regular session, one thousand nine hundred forty-one, be amended and reenacted to read as follows:

Section 12. Receipt for Taxes.—The sheriff or his deputy shall deliver to the person paying any taxes a written or
printed receipt therefor, and shall retain for his records
the stub or duplicate of such receipt. The receipt and the
stub or duplicate shall specify the number of capitations;
the total value of personal property; the number of acres
of land, and the number of town lots, with the valuation of
each tract or lot separately charged; and shall show the
total amount of the aggregate tax paid for state, school,
county, municipal, district and any other purpose for
which levied. The officer receiving payment shall sign
each receipt in his own handwriting. The sheriff shall fur-
nish to each taxpayer a statement showing the levies laid
for each class of taxable property in each taxing district of
the county when requested so to do by the taxpayer. The
sheriff shall cause a statement of the levies, as aforesaid,
to be posted at the front door of the courthouse and at
two conspicuous places in his office, but failure to post
such statement shall in no wise effect the rights of the
state, or any of its agencies, to collect such taxes. The
tax commissioner may prescribe uniform tax statements
and receipts, not inconsistent herewith, for use in all the
counties of the state.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Ray A. Jamieson
Chairman Senate Committee

Fred L. Petrosky
Chairman House Committee

Originated in the House of Delegates

Takes effect ninety days from passage.

Fred A. Walters
Clerk of the Senate

Philips
Clerk of the House of Delegates

James Power
President of the Senate

James P. Albion
Speaker House of Delegates

The within approved this the 19th
day of March, 1943.

Matthew Neely
Governor.

Filed in the office of the Secretary of State
of West Virginia MAR 19 1943
Wm. S. O’Brien,
Secretary of State