

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1943



ENROLLED

HOUSE BILL No. 380

(By Mr. La Follette)



PASSED March 13, 1943

In Effect from Passage

088

ENROLLED
House Bill No. 380

(BY MR. LAFOLLETTE)

[Passed March 13, 1943; in effect from passage.]

AN ACT to amend article three, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as enacted by chapter one hundred seventeen, acts of the Legislature, regular session, one thousand nine hundred forty-one, by adding thereto a new section to be numbered section forty-three, relating to certification by the sheriff of delinquent taxes.

Be it enacted by the Legislature of West Virginia:

That article three, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as enacted by chapter one hundred seventeen, acts of the Legislature, regular session, one thousand nine hundred forty-one, be amended by adding thereto a new section to be numbered forty-three, to read as follows:

Section 43. *Certification by Sheriff of Delinquent*

2 *Taxes.*—In the event any part of article three of this
3 chapter be declared to be unconstitutional so that it is
4 impossible for the sheriff to collect delinquent taxes upon
5 any property, which are in his hands for collection, or
6 make sale thereof pursuant to the provisions of this chap-
7 ter, then and in that event the sheriff shall prepare and
8 certify to the auditor, on and after the first day of Decem-
9 ber of the year next following the year in which such
10 taxes may have been levied, a list or lists of such taxes
11 which are delinquent. The lien of such taxes upon all
12 such property shall remain in force and in effect until
13 enforced or the taxes paid. After certification to the
14 auditor the auditor shall have the right to receive collec-
15 tion of any such taxes, and shall retain such lists pend-
16 ing the further enactment by the Legislature of West Vir-
17 ginia of statutes relating to the enforcement of the lien
18 for taxes and sale and disposition of any property sub-
19 ject to such liens.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Wm. F. Johnson
Chairman Senate Committee

Seed S. Rothoff
Chairman House Committee

Originated in the House of Delegates

Takes effect from passage.

Fred B. Markus
Clerk of the Senate

Ediff
Clerk of the House of Delegates

James Paull
President of the Senate

John E. Amos
Speaker House of Delegates

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

Matthew M. Neely
Governor.



Filed in the office of the Secretary of State
of West Virginia MAR 19 1943

Wm. S. O'BRIEN,
Secretary of State