WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1943

ENROLLED

HOUSE BILL No. 380

(By Mr. La Follette)

PASSED March 13, 1943

In Effect from Passage
ENROLLED
House Bill No. 380

(BY MR. LAFOLETTE)

[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
Taxes.—In the event any part of article three of this chapter be declared to be unconstitutional so that it is impossible for the sheriff to collect delinquent taxes upon any property, which are in his hands for collection, or make sale thereof pursuant to the provisions of this chapter, then and in that event the sheriff shall prepare and certify to the auditor, on and after the first day of December of the year next following the year in which such taxes may have been levied, a list or lists of such taxes which are delinquent. The lien of such taxes upon all such property shall remain in force and in effect until enforced or the taxes paid. After certification to the auditor the auditor shall have the right to receive collection of any such taxes, and shall retain such lists pending the further enactment by the Legislature of West Virginia of statutes relating to the enforcement of the lien for taxes and sale and disposition of any property subject to such liens.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House of Delegates

Takes effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

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

Governor.

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

Wm. S. O'BRIEN, Secretary of State