

# 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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260

**ENROLLED**  
**House Bill No. 260**

(BY MR. HANSBARGER)

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

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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  
2 shall deliver to the person paying any taxes a written or

3 printed receipt therefor, and shall retain for his records  
4 the stub or duplicate of such receipt. The receipt and the  
5 stub or duplicate shall specify the number of capitations;  
6 the total value of personal property; the number of acres  
7 of land, and the number of town lots, with the valuation of  
8 each tract or lot separately charged; and shall show the  
9 total amount of the aggregate tax paid for state, school,  
10 county, municipal, district and any other purpose for  
11 which levied. The officer receiving payment shall sign  
12 each receipt in his own handwriting. The sheriff shall fur-  
13 nish to each taxpayer a statement showing the levies laid  
14 for each class of taxable property in each taxing district of  
15 the county when requested so to do by the taxpayer. The  
16 sheriff shall cause a statement of the levies, as aforesaid,  
17 to be posted at the front door of the courthouse and at  
18 two conspicuous places in his office, but failure to post  
19 such statement shall in no wise effect the rights of the  
20 state, or any of its agencies, to collect such taxes. The  
21 tax commissioner may prescribe uniform tax statements  
22 and receipts, not inconsistent herewith, for use in all the  
23 counties of the state.

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

Ray H. Jinnin  
Chairman Senate Committee

Fred L. Potkoff  
Chairman House Committee

Originated in the House of Delegates

Takes effect ninety days from passage.

Fred B. Walters  
Clerk of the Senate

J. A. Lipp  
Clerk of the House of Delegates

James Paul  
President of the Senate

John E. Brown  
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