

WEST VIRGINIA LEGISLATURE  
REGULAR SESSION, 1957

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**ENROLLED**

SENATE BILL NO. 212

(By Mr. Beau Caragan)

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PASSED March 4 1957

In Effect From Passage



**ENROLLED**

**Senate Bill No. 212**

( By MR. BEAN, MR. PRESIDENT, AND MR. CARRIGAN )

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[Passed March 4, 1957; in effect from passage.]

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AN ACT to amend article three, chapter seventeen-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, to be designated section three-a, relating to the payment of certain personal property taxes as a condition precedent to registration of vehicles with the department of motor vehicles.

*Be it enacted by the Legislature of West Virginia:*

That article three, chapter seventeen-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, to be designated section three-a, to read as follows:

Section 3a. *Application for Registration or Renewal of*  
2 *Registration; Payment of Personal Property Taxes.—Cer-*

3 tificates of registration and renewal of registration of any  
4 vehicle or registration plates therefor shall not be issued  
5 or furnished by the department of motor vehicles, or any  
6 other officer charged with such duty, unless the applicant  
7 therefor, except an applicant exempt from payment of  
8 registration fees under section eight, article ten of this  
9 chapter, has furnished the receipt hereinafter provided to  
10 show full payment of the personal property taxes for the  
11 calendar year which immediately precedes the calendar  
12 year in which application is made on all vehicles which  
13 were registered with the department of motor vehicles in  
14 the applicant's name on the tax day for the former cal-  
15 endar year. If the applicant contends that any vehicle so  
16 registered was not subject to personal property taxation  
17 for that year, he shall furnish such information and evi-  
18 dence as the commissioner of motor vehicles may require  
19 to substantiate his contention.

20 The assessor shall require any person having a duty to  
21 make a return of property for taxation to him to furnish  
22 information identifying each vehicle subject to the reg-  
23 istration provisions of this chapter. When the property

24 taxes on any such vehicle shall have been paid, the officer  
25 to whom the payment was made shall deliver to the per-  
26 son paying such taxes a written or printed receipt there-  
27 for, and shall retain for his records a duplicate of such  
28 receipt. It shall be the duty of the assessor and sheriff,  
29 respectively, to see that the assessment records and the  
30 receipts contain information adequately identifying the  
31 vehicle as registered under the provisions of this chapter.  
32 The officer receiving payment shall sign each receipt in  
33 his own handwriting.

34 The assessors shall commence their duties hereunder  
35 during the tax year one thousand nine hundred fifty seven  
36 and the department of motor vehicles shall commence  
37 its duties hereunder as of the first day of January, one  
38 thousand nine hundred fifty-eight.

39 The state tax commissioner shall annually compile a  
40 schedule of automobile values, based on the lowest values  
41 shown in a nationally accepted used car guide, which  
42 schedule shall be furnished to each assessor and shall be  
43 used by him as a guide in placing the assessed values on  
44 all automobiles in his county.

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

*E. B. Bennett*  
Chairman Senate Committee

*Thomas P. Mott*  
Chairman House Committee

Originated in the Senate.

Takes effect From passage.

*Howard Meyer*  
Clerk of the Senate

*W. Blankenship*  
Clerk of the House of Delegates

*Ralph J. Bean*  
President of the Senate

*W. B. ...*  
Speaker House of Delegates

The within approved this the 12th day of March, 1957.

*Seibert Underwood*  
Governor



Filed in the Office of the Secretary of State  
of West Virginia. **MAR 12 1957**  
D. PITT O'BRIEN