WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1957

ENROLLED

SENATE BILL NO. 212

(By Mr. Bean Carper)

PASSED March 4, 1957

In Effect from Passage
ENROLLED

Senate Bill No. 212
(By Mr. Bean, Mr. President, and Mr. Carrigan)

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

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 Registration; Payment of Personal Property Taxes.—Cer-
Certificates of registration and renewal of registration of any vehicle or registration plates therefor shall not be issued or furnished by the department of motor vehicles, or any other officer charged with such duty, unless the applicant therefor, except an applicant exempt from payment of registration fees under section eight, article ten of this chapter, has furnished the receipt hereinafter provided to show full payment of the personal property taxes for the calendar year which immediately precedes the calendar year in which application is made on all vehicles which were registered with the department of motor vehicles in the applicant's name on the tax day for the former calendar year. If the applicant contends that any vehicle so registered was not subject to personal property taxation for that year, he shall furnish such information and evidence as the commissioner of motor vehicles may require to substantiate his contention.

The assessor shall require any person having a duty to make a return of property for taxation to him to furnish information identifying each vehicle subject to the registration provisions of this chapter. When the property
taxes on any such vehicle shall have been paid, the officer
to whom the payment was made shall deliver to the per-
son paying such taxes a written or printed receipt there-
for, and shall retain for his records a duplicate of such
receipt. It shall be the duty of the assessor and sheriff,
respectively, to see that the assessment records and the
receipts contain information adequately identifying the
vehicle as registered under the provisions of this chapter.
The officer receiving payment shall sign each receipt in
his own handwriting.
The assessors shall commence their duties hereunder
during the tax year one thousand nine hundred fifty seven
and the department of motor vehicles shall commence
its duties hereunder as of the first day of January, one
thousand nine hundred fifty-eight.
The state tax commissioner shall annually compile a
schedule of automobile values, based on the lowest values
shown in a nationally accepted used car guide, which
schedule shall be furnished to each assessor and shall be
used by him as a guide in placing the assessed values on
all automobiles in his county.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

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 12th day of March, 1957.

Governor

Filed in the Office of the Secretary of State of West Virginia, MAR 12 1957