

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1961

ENROLLED

SENATE BILL NO. 171

121
By Mr. *Carson, Mr. President* *High* *Mr. Burgett*

PASSED *March 11th* 1961

In Effect *Twenty days from* Passage

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of West Virginia **MAR 17 1961**
JOE F. BURDETT
SECRETARY OF STATE

ENROLLED

Senate Bill No. 121

(By MR. CARSON, MR. PRESIDENT and MR. CARRIGAN)

[Passed March 11, 1961; in effect ninety days from passage.]

AN ACT to amend and reenact section seven, article seven, chapter seven, and to add to said article seven a new section, designated section sixteen; to amend and reenact section seven, article two, chapter eleven, and to add to said article two a new section, designated section eleven; to amend and reenact sections one, two, three, four, five, six, nine, ten, twelve, thirteen, fifteen, nineteen, twenty-four and twenty-four-a, article three, chapter eleven, and to add to said article three a new section, designated section thirty; to amend and reenact sections one, two, three, four and nine, article five, chapter eleven; to amend and reenact sections one, nine, eleven, eighteen, twenty-two and twenty-three, article six, chapter eleven, and to add

to said article six a new section, designated section twenty-five; to amend and reenact sections five, six-c, eight, nine, ten, ten-a, twelve, twelve-a, fourteen and fourteen-a, article eight, chapter eleven, and to add to said article eight a new section, designated section thirty-three; to amend and reenact sections two, three, six, eight and fourteen, article one, chapter eleven-a, and to add to said article one, a new section, designated section eighteen; to amend and reenact sections four, ten-a, eleven, thirteen and fourteen, article two, chapter eleven-a, and to add to said article two a new section, designated section nineteen; to amend and reenact sections two, four, five, and fourteen, article three, chapter eleven-a, and to add to said article three a new section, designated section forty-four; to amend and reenact section nine, article four, chapter eleven-a; to amend and reenact section four, article four, chapter eighteen, and to add to said article four a new section, designated section twelve; to amend and reenact section five, article five, chapter eighteen, and to add to said article five a new section, designated section thirty-seven, to amend and reenact sections two-a and three-a, article

nine, chapter eighteen, and to add to said article nine a new section, designated section eight, all of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the assessment of property and the levying and collection of taxes thereon.

Be it enacted by the Legislature of West Virginia:

That section seven, article seven, chapter seven, be amended and reenacted, and that said article be further amended by adding thereto a new section, designated section sixteen; that section seven, article two, chapter eleven, be amended and reenacted, and that said article be further amended by adding thereto a new section, designated section eleven; that sections one, two, three, four, five, six, nine, ten, twelve, thirteen, fifteen, nineteen, twenty-four and twenty-four-a, article three, chapter eleven, be amended and reenacted, and that said article be further amended by adding thereto a new section, designated section thirty; that sections one, two, three, four and nine, article five, chapter eleven, be amended and reenacted; that sections one, nine, eleven, eighteen, twenty-two and twenty-three, article six, chapter eleven, be amended and reenacted, and that said article be further amended by adding thereto a new section,

designated section twenty-five; that sections five, six-c, eight, nine, ten, ten-a, twelve, twelve-a, fourteen and fourteen-a, article eight, chapter eleven, be amended and reenacted, and that said article be further amended by adding thereto a new section, designated section thirty-three; that sections two, three, six, eight and fourteen, article one, chapter eleven-a, be amended and reenacted, and that said article be further amended by adding thereto a new section, designated section eighteen; that sections four, ten-a, eleven, thirteen and fourteen, article two, chapter eleven-a, be amended and reenacted, and that said article be further amended by adding thereto a new section, designated section nineteen; that sections two, four, five and fourteen, article three, chapter eleven-a, be amended and reenacted, and that said article be further amended by adding thereto a new section, designated section forty-four; that section nine, article four, chapter eleven-a, be amended and reenacted; that section four, article four, chapter eighteen, be amended and reenacted, and that said article be further amended by adding thereto a new section, designated section twelve; that section five, article five, chapter eighteen, be amended and reenacted, and that said article be further amended by adding thereto a new section thirty-seven; that

sections two-a and three-a, article nine, chapter eighteen, be amended and reenacted, and that said article be further amended by adding thereto a new section, designated section eight, all of the code of West Virginia, one thousand nine hundred thirty-one, as amended, and to read as follows:

CHAPTER 7. COUNTY COURTS AND OFFICERS

Article 7. Salaries: Deputies and Assistants and Their Salaries.

Section 7. *Deputies and Assistants of Sheriffs and Clerks of the Courts; Salaries; Fiscal Budget.*—The sheriff, clerk of the county court, clerk of the circuit court, clerk of the criminal, common pleas or intermediate courts, on or before February first of each year, shall file with the county court, or tribunal in lieu thereof, a detailed statement of the probable amount necessary to be expended for deputies, assistants, and other employees of their respective offices in the following fiscal year. If any such officer shall fail to file the statement hereby required, he shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than fifty nor more than one hundred dollars, or imprisoned in the county jail not less than thirty days nor more than six

15 months, or both, in the discretion of the court. The coun-
16 ty court, or tribunal in lieu thereof, shall, not later than
17 fifteen days after the filing of such statement, take up
18 and consider the same and shall determine and fix an
19 aggregate sum to be expended for the period covered by
20 such statement for the compensation of all such deputies,
21 assistants, and other employees of the respective officers,
22 which shall be reasonable and proper, regard being had
23 to the amount of labor necessary to be performed by those
24 to receive the compensation, and shall enter upon its court
25 record a finding of its action: *Provided*, That any clerk
26 of a circuit court, feeling that the sum so fixed and de-
27 termined is inadequate to enable him to properly conduct
28 his office, may appeal to the circuit court of such county,
29 which shall determine and fix a reasonable and just
30 amount for the compensation of his deputies and assist-
31 ants: *Provided further*, That any taxpayer feeling ag-
32 grieved at the allowance made by the county court to the
33 sheriff, and any sheriff feeling that the business of his
34 office cannot be conducted properly by the maximum al-
35 lowance by the county court for office expenditures, or

36 the number of deputies and their salaries, shall be al-
37 lowed the right of appeal to the circuit court of such coun-
38 ty for the purpose of determining the equity of such
39 maximum allowance.

40 The officers herein named shall appoint and employ
41 such deputies, assistants and other employees in the man-
42 ner provided by law, as may be necessary for their respec-
43 tive offices and fix their compensation, and shall file with
44 the clerk of the county court, or other tribunal in lieu
45 thereof, a statement in writing showing such action and
46 setting forth the name of each deputy, assistant and em-
47 ployee, the time for which employed and the monthly
48 compensation; but the compensation for all deputies, as-
49 sistants and other employees shall not exceed in the
50 aggregate, for each office, the amount so fixed for that
51 office as hereinbefore provided. The officers herein named
52 shall have authority to discharge any deputy, assistant,
53 or other employee, by filing with the clerk of the county
54 court, or tribunal in lieu thereof, a statement in writing
55 showing such action. All statements required to be filed
56 by this section shall be verified by the affidavit of the

57 person making them, and among other things contained
58 in the affidavit shall be the statement that the amounts
59 shown therein were the amounts actually paid or intended
60 to be paid to the deputies, assistants, or other employees,
61 without rebates, or any agreement, understanding and
62 expectation that any part thereof shall be repaid to him,
63 and that nothing has heretofore been paid or promised
64 him on that account, and that if he shall thereafter re-
65 ceive any money, or thing of value, on account thereof,
66 he will account for and pay the same to the county. Until
67 the statements required by this section have been filed,
68 no allowance or payments shall be made to any officer for
69 deputies, assistants or other employees.

Sec. 16. *Exception.*—Notwithstanding the provisions of
2 section seven of this article, the provisions of said section
3 seven as of January first, one thousand nine hundred
4 sixty-one, shall be applicable for the fiscal year ending
5 June thirty, one thousand nine hundred sixty-two.

CHAPTER 11. TAXATION

Article 2. Assessors.

Section 7. *State and Local Meetings.*—There shall be an

2 annual meeting of the assessors, which meeting the as-
3 sessors of the several counties of the state shall attend.
4 The date and place of such meeting shall be fixed by the
5 tax commissioner and due notice thereof shall be given
6 to the assessors of the state. The tax commissioner shall
7 prepare a program of matters pertaining to assessments
8 and work of the assessors to be discussed at such meeting
9 and he shall attend and be ex officio chairman of the same.
10 The meeting shall continue for a period of at least two
11 days but not more than four days. The actual and neces-
12 sary expense incurred by any assessor and not more
13 than two deputies to be designated by him in attendance
14 at such meeting shall be paid out of the county treasury
15 of the county of the assessor and deputies so attending.
16 Before such payment, however, the assessor shall file an
17 itemized statement, which shall be sworn to, of his actual
18 and necessary expenses, with the clerk of the county
19 court.

20 In addition to the meeting hereinbefore provided for,
21 there shall be at least two meetings of each assessor and
22 his deputies between the first day of the assessment year

23 and the twentieth day of January, of the current year,
24 at such time and place as the assessor shall designate,
25 of which meeting all deputies shall have notice, for the
26 purpose of securing uniform valuation of property, both
27 real and personal, throughout the entire county, accord-
28 ing to the true and actual value. The last meeting shall
29 be held after the work of listing property has been com-
30 pleted, at which meeting all the lists shall be thoroughly
31 gone over, and if found to be erroneous, either in the
32 amount of property, real or personal, assessed to any
33 person, firm or corporation, or in the value given to any
34 item of property by the taxpayer shall be revised and cor-
35 rected by placing on such list the omitted property and
36 giving to it, as well as to any property that has been
37 listed, but which has been incorrectly valued, the true
38 and actual value thereof according to the rule prescribed
39 by law and by omitting property improperly listed.

Sec. 11. *Exception.*—Notwithstanding the provisions of
2 section seven of this article, between the first day of Jan-
3 uary and the twentieth day of June in the year one thou-
4 sand nine hundred sixty-one the assessor and his deputies

5 shall meet for the purposes specified by section seven of
6 this article.

Article 3. Assessments Generally.

Section 1. *Time and Basis of Assessments; True and*
2 *Actual Value; Default; Reassessment; Special Assessors.*
3 —All property shall be assessed annually as of the first
4 day of July at its true and actual value; that is to say,
5 at the price for which such property would sell if volun-
6 tarily offered for sale by the owner thereof, upon such
7 terms as such property, the value of which is sought to
8 be ascertained, is usually sold, and not the price which
9 might be realized if such property were sold at forced
10 sale, except that the true and actual value of all property
11 owned, used and occupied by the owner thereof ex-
12 clusively for residential purposes and upon farms oc-
13 cupied and cultivated by their owners or bona fide tenants
14 shall be arrived at by giving primary, but not exclusive,
15 consideration to the fair and reasonable amount of in-
16 come which the same might be expected to earn, under
17 normal conditions in the locality wherein situated, if
18 rented. The taxes upon all property shall be paid by those

19 who are the owners thereof on that day, whether it be
20 assessed to them or others. If at any time after the be-
21 ginning of the assessment year, it be ascertained by the
22 tax commissioner that the assessor, or any of his deputies,
23 is not complying with this provision or that he has failed,
24 neglected or refused, or is failing, neglecting or refusing
25 after five days' notice to list and assess all property
26 therein at its true and actual value, the tax commissioner
27 may order and direct a reassessment of any or all of the
28 property in any county, district or municipality, where
29 any assessor, or deputy, fails, neglects or refuses to
30 assess the property in the manner herein provided. And,
31 for the purpose of making such assessment and correction
32 of values, the tax commissioner may appoint one or more
33 special assessors, as necessity may require, to make such
34 assessment in any such county, and any such special
35 assessor or assessors, as the case may be, shall have all
36 the power and authority now vested by law in assessors,
37 and the work of such special assessor or assessors shall
38 be accepted and treated for all purposes by the county
39 boards of review and equalization and the levying bodies,

40 subject to any revisions of value on appeal, as the true
41 and lawful assessment of that year as to all property
42 valued by him or them. The tax commissioner shall, with
43 the approval of the board of public works, fix the com-
44 pensation of all such special assessors as may be desig-
45 nated by him, which, together with their actual expenses,
46 shall be paid out of the county fund by the county court of
47 the county in which any such assessment is ordered, upon
48 the receipt of a certificate of the tax commissioner filed
49 with the clerk of the court showing the amounts due and
50 to whom payable, after such expenses have been audited
51 by the county court.

52 Any assessor who knowingly fails, neglects or refuses
53 to assess all the property of his county, as herein provided,
54 shall be guilty of malfeasance in office, and, upon convic-
55 tion thereof, he shall be fined not less than one hundred
56 nor more than five hundred dollars, or imprisoned in the
57 county jail not less than three nor more than six months
58 or both, in the discretion of the court, and upon convic-
59 tion, he shall be removed from office.

Sec. 2. *Canvass by Assessor; Lists of Property.*—On the

2 first day of July, in each year, the assessors and their
3 deputies shall begin the work of assessment in their
4 respective counties, and shall, from that date, diligently
5 and continuously pursue with all reasonable dispatch,
6 their work of assessment until the same is completed:
7 *Provided, however,* That the assessor and his deputies
8 shall finish their work of assessment, and complete the
9 land and personal property books not later than the
10 thirtieth day of January. Beginning on the first day of
11 July, as aforesaid, the assessor or a deputy shall call upon
12 every person in the territory, appointed to such assessor
13 and deputy, who is liable to assessment, and thereupon
14 such person shall furnish to such assessor, or his deputy,
15 a full and correct description of all of the real estate and
16 personal property of which he was the owner on the first
17 day of July of the current year, fixing what he deems
18 to be the true and actual value of each item of property,
19 both real and personal, for the guidance of the assessor,
20 who shall finally settle and determine the actual value of
21 each item of such property by the rule prescribed in
22 section one of this article; such person shall also, at the

23 same time, make separate, full and true statements, in
24 like manner, and upon similar blanks to be furnished
25 him, distinctly setting forth in each a correct description
26 of all the property, real and personal, held, possessed
27 or controlled by him, as executor, administrator, guardian,
28 trustee, receiver agent, partner, attorney, president or
29 accounting officer of a corporation, consignee, broker,
30 or in any representative or fiduciary character, and he
31 shall fix what he deems the true and actual value thereof
32 to each item of such property which valuation shall be
33 subject to revision and change by the assessor in like
34 manner as property owned by such person in his own
35 right: *Provided, however,* That no person shall be com-
36 pelled to furnish the list mentioned in this section sooner
37 than the tenth day of July of the current year.

38 The assessor shall perform such other duties while
39 making his assessment as may be required of him by
40 law.

Sec. 3. *Who to Furnish Property List.*—The list required
2 in the preceding section shall be made and information
3 furnished: (a) With respect to property of a minor, by

4 his guardian, if he has one, and if he has none, by his
5 father, if living, or, if not, by his mother, if living, and
6 if neither be living or be a resident of this state, by the
7 person having charge of the property; (b) with respect
8 to the separate property of a married woman, by herself
9 or her husband in her name; (c) with respect to the
10 property of a husband, who is out of the state or incapable
11 of listing such property, by his wife; (d) with respect to
12 the property held in trust, by the trustee, if in possession
13 thereof, otherwise by the party for whose benefit it is
14 held; (e) with respect to the personal property of a de-
15 ceased person, by the personal representative; (f) with
16 respect to the property of an insane person, or a person
17 sentenced to confinement in the penitentiary, by his
18 committee; (g) with respect to the property of a com-
19 pany, whether incorporated or not, whose assets are in
20 the hands of an agent, factor or receiver, by such agent,
21 factor or receiver, otherwise by the president or proper
22 accounting officer, partner or agent within the state; (h)
23 with respect to credits or investments, in the possession
24 or under the charge of a receiver or commissioner, by

25 such receiver or commissioner; and (i) with respect to
 26 shares in a banking institution or national banking asso-
 27 ciation, by the cashier, secretary or principal accounting
 28 officer of such banking institution or national banking
 29 association, as provided in section fourteen of this article.

Sec. 4. *Oath of Owner.*—The assessor and his deputies
 2 are empowered to administer oaths in all matters per-
 3 taining to their official business, and every such list pro-
 4 vided to be made out by the two next preceding sections
 5 shall be sworn to or affirmed, by the person making the
 6 same, before it shall be received by the assessor or any
 7 of his deputies; the form of such oath or affirmation, when
 8 made by the person owning the property (and the oath or
 9 affirmation of the owner of the property shall be required
 10 in all cases where it is practicable, instead of the oath or
 11 affirmation of his agent or manager), shall be substantially
 12 as follows, to-wit:

13 State of West Virginia, county ofss:

14 I,, do solemnly swear (or
 15 affirm) that to the best of my knowledge, information
 16 and belief, the foregoing statement contains a true, full

17 and correct list of all property, real and personal, owned
18 by me on the first day of the assessment year; that where
19 I have been unable to exhibit any class of property to the
20 assessor or to his deputy, such property has been fully
21 and fairly described to him and its true condition repre-
22 sented; that I have in no case sought to mislead the
23 assessor or his deputy, as to the entire quantity, quality
24 or value of the property; that I have reported the value
25 of all credits and investments owned by me on the said
26 day and liable to taxation, except bonds of the United
27 States, and other tax exempt securities, and except stock
28 in a banking institution, and other incorporated companies
29 whose property is assessed in the name of such corpora-
30 tion either within or without this state; that, since the
31 first day of the assessment year, I have not directly or
32 indirectly converted or exchanged any of my property
33 temporarily for the purpose of evading the assessment
34 thereof for taxes into nontaxable property or securities
35 of any kind; that I have, to the best of my knowledge and
36 judgment, valued the said property, both real and per-
37 sonal, at its true and actual value on the first day of the

38 assessment year, by which I mean the price that could
 39 be obtained for said property at private or voluntary
 40 sale, and on such terms as are usually employed in the
 41 selling of such property, and not the price which might
 42 be realized at a forced or auction sale; so help me, God.

43

44 Subscribed and sworn (or affirmed) to before me, this

45 day of 19.....

46, Assessor.

47 By.....

Sec. 5. Correction of Previous Property Books; Entry

2 *of Omitted Property.*—The assessor in making out the
 3 land and personal property books, shall correct any and
 4 every mistake he shall discover in the books for any
 5 previous year.

6 When the assessor shall ascertain that any real or per-
 7 sonal property in his county liable to taxation, other than
 8 that mentioned in the next succeeding paragraph, has
 9 been omitted from the land or personal property books
 10 for a period of less than five years, he shall make an

11 entry thereof in the proper book of the year in which
12 such omission was discovered, and assess the same accord-
13 ing to the rule prescribed in section one of this article,
14 and shall charge the same with all taxes chargeable
15 against it at the rate of levy for the year or years the
16 same was omitted, together with interest thereon at the
17 rate of six per cent per annum for the years the same was
18 omitted from the books.

19 And when the assessor shall ascertain that any notes,
20 bonds, bills and accounts receivable, stocks and other in-
21 tangible personal property in this county liable to taxation
22 has been omitted from the personal property books for a
23 period of five years or less after December thirty-first,
24 one thousand nine hundred thirty-two, he shall make
25 entry thereof in the personal property book of the year
26 in which such omission was discovered, and assess the
27 same at its true and actual value according to the rule
28 prescribed in section one of this article, and shall charge
29 the same with all taxes chargeable against it after the
30 year last aforesaid at the rate of levy for the year or years
31 the same was omitted after the year aforesaid, together

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32 with interest thereon at the rate of six per cent per annum
33 for the years the same was omitted from the books.

34 Any assessor failing to make such entry as in this act
35 provided, when discovered by him, or called to his atten-
36 tion by any taxpayer interested therein, shall forfeit one
37 hundred dollars.

38 *Sec. 6. Statements of Assessed Valuations for Munici-*
39 *palities and Boards of Education; Extension of Levies.—*

40 The assessor shall annually, not later than the seventh
41 day of March, furnish to the recorder or clerk of the
42 city or town council of every incorporated city and town
43 in his county and also to the secretary of the board
44 of education of his county, a certified statement, show-
45 ing in separate amounts the aggregate value of all
46 property, real and personal, and of all property within
47 each class as provided in section four, article eight of
48 this chapter, and the clerk of the county court shall, in
49 like fashion, certify the aggregate value of all property
50 assessed by the board of public works, or other board
51 in lieu thereof, in such city or district, as ascertained
52 from the land and personal property books and from the

16 statement furnished by the auditor to the county clerk
17 of the value of property assessed in such county by the
18 board for the current year.

19 The statement so furnished shall be taken, by the coun-
20 cil of such city or town, as the proper valuation of all
21 property situated therein and liable for taxation for
22 municipal purposes notwithstanding any provisions which
23 may be contained in the charter of any city or town. Upon
24 receiving such statement the recorder, or clerk of the
25 council, shall present the same to the council at a meeting
26 to be held for the purpose of making the estimate and
27 laying the levy as hereinafter required; and, as soon as
28 the rate shall have been determined upon, the recorder,
29 or secretary of the council, shall furnish the officer whose
30 duty it is to make out the land and personal property
31 books a certified copy of the order of such city or town
32 council fixing the rate of tax, and such officer shall there-
33 upon extend the tax against the property situated in such
34 city or town, in the land books and the personal property
35 book of his county, in separate columns in such books,
36 which columns shall be headed with the words: "Town,
37 or city, tax for that town, or city, of....."

Sec. 9. *Property Exempt from Taxation.*—All property,
2 real and personal, described in this section, and to the
3 extent herein limited, shall be exempt from taxation,
4 that is to say: Property belonging to the United States,
5 other than property permitted by the United States to be
6 taxed under state law; property belonging exclusively to
7 the state; property belonging exclusively to any county,
8 district, city, village, or town in this state, and used for
9 public purposes; property located in this state belonging
10 to any city, town, village, county or any other political
11 subdivision of another state, and used for public purposes;
12 property used exclusively for divine worship; parsonages,
13 and the household goods and furniture pertaining thereto;
14 mortgages, bonds and other evidence of indebtedness in
15 the hands of bona fide owners and holders hereafter
16 issued and sold by churches and religious societies for
17 the purposes of securing money to be used in the erection
18 of church buildings used exclusively for divine worship,
19 or for the purpose of paying indebtedness thereon; ceme-
20 teries; property belonging to, or held in trust for, colleges,
21 seminaries, academies and free schools, if used for edu-

22 cational, literary or scientific purposes; including books,
23 apparatus, annuities, and furniture; public and family
24 libraries; property used for charitable purposes, and not
25 held or leased out for profit; all real estate not exceeding
26 one-half acre in extent, and the buildings thereon, and
27 used exclusively by any college or university society as
28 a literary hall, or as a dormitory or club room, if not
29 leased or otherwise used with a view to profit; all prop-
30 erty belonging to benevolent associations, not conducted
31 for private profit; property belonging to any public insti-
32 tution for the education of the deaf, dumb or blind, or
33 any hospital not held or leased out for profit; house of
34 refuge, lunatic or orphan asylum; homes for children or
35 for the aged, friendless or infirm, not conducted for pri-
36 vate profit; fire engines and implements for extinguishing
37 fires, and property used exclusively for the safekeeping
38 thereof, and for the meeting of fire companies; and all
39 property on hand to be used in the subsistence of live-
40 stock on hand at the commencement of the assessment
41 year, money, household goods to the value of two hun-
42 dred dollars, dead victuals laid away for family use and

43 any other property or security exempted by any other
44 provision of law; but no property shall be exempt from
45 taxation which shall have been purchased or procured
46 for the purpose of evading taxation, whether temporarily
47 holding the same over the first day of the assessment
48 year or otherwise: *Provided, however,* That the property,
49 both real and personal, which is exempt from taxation by
50 this section, except money shall be entered upon the same
51 or extended upon the assessor's books.

52 Notwithstanding any other provision of this section,
53 however, no language herein shall be construed to exempt
54 from taxation any property owned by, or held in trust
55 for, educational, literary, scientific, religious or other
56 charitable corporations or organizations, unless such prop-
57 erty is used primarily and immediately for the purposes
58 of such corporations or organizations.

Sec. 10. *Failure to List Property, etc.; Collection of*
2 *Penalties for Forfeiture.*—If any person, firm or corpora-
3 tion, including public service corporations whose duty it
4 is by law to list any real estate or personal property for
5 taxation, shall refuse to furnish a proper list thereof or

6 refuse to list within the time required by law, or to make
7 such oath as required by this chapter; or if any person,
8 firm or corporation, including public service corporations,
9 shall refuse to answer or shall answer falsely any ques-
10 tion asked by the assessor or by the tax commissioner,
11 or shall fail or refuse to deliver any statement required
12 by law, he or it shall forfeit not less than twenty-five nor
13 more than one hundred dollars, and shall be denied all
14 remedy provided by law for the correction of any assess-
15 ment made by the assessor or by the board of public
16 works. If any person, firm or corporation, including public
17 service corporations, required by law to make return of
18 property for taxation, whether such return is to be made
19 to the assessor, the board of public works, or any other
20 assessing officer or body, fails to return a true list of all
21 property which should be assessed in this state, including
22 notes, bonds, bills and accounts receivable, stocks and any
23 other intangible personal property, such person, firm or
24 corporation, in addition to all other penalties provided by
25 law, shall forfeit two per cent of the value of the property
26 not yet returned and not otherwise taxed in this state.

27 A forfeiture as to all property aforesaid may be enforced
28 for any such default occurring in any year not exceeding
29 five years immediately prior to the time the same is dis-
30 covered, but no liability to penalty or forfeiture as to
31 notes, bonds, bills and accounts receivable, stocks and
32 other intangible personal property arising prior to the
33 first day of January, nineteen hundred thirty-three, shall
34 be enforceable on behalf of the state or of any of its
35 subdivisions. Each failure to make a true return as herein
36 required shall constitute a separate offense, and a for-
37 feiture shall apply to each of them, but all such for-
38 feitures, to which the same person, firm or corporation
39 is liable, shall be enforced in one proceeding against such
40 person, firm or corporation, or against the estate of any
41 deceased person and shall not exceed ten per cent of the
42 value of the property not returned. The state tax com-
43 missioner shall collect such forfeitures without suit, but
44 if unable so to do, shall instruct the prosecuting attorney
45 of the county in which the defaulting taxpayer resides
46 or has its principal office, or in which such property
47 should have been returned for taxation, to enforce collec-

48 tion. It shall thereupon be the duty of such prosecuting
49 attorney to institute and prosecute proceedings in the
50 name of the State of West Virginia against the defaulting
51 taxpayer, or in case of a decedent, against his personal
52 representative, in the circuit court upon motion, whereof
53 the defendant shall have at least twenty days' notice.
54 Either party shall have the right to have the issue tried
55 by jury, and the state, as well as the defendant, shall
56 have the right to an appeal. Ten per cent of the amount
57 collected and an attorney's fee of ten dollars to be taxed
58 as a part of the cost shall be collected and paid over by
59 the prosecuting attorney to the sheriff of the county and
60 by him credited to the general county fund. No special
61 counsel shall be employed to institute or conduct such
62 suits. Any prosecuting attorney failing or refusing to
63 perform the duties required of him by this section shall
64 forfeit the sum of one hundred dollars to be recovered
65 against him by the state tax commissioner in the name of
66 the State of West Virginia upon twenty days' notice by
67 motion in any court having jurisdiction. The amount col-
68 lected in any such suit after deducting ten per cent as

69 aforesaid, or the entire sum if collected by the tax com-
70 missioner without suit, shall be paid over to the sheriff
71 of the proper county and his receipt taken therefor. The
72 sheriff shall apportion such fund among the state, county,
73 district, school district, and municipalities which would
74 have been entitled to the taxes upon such property if
75 it had been assessed, in proportion to the rates of taxa-
76 tion for each such levying unit for the year in which the
77 judgment was obtained bears to the sum of rates for all.
78 When the list of property returned by the appraisers
79 of the estate of any deceased person shows an amount
80 greater than the last assessment list of such deceased
81 person next preceding the appraisal of his estate, it shall
82 be prima facie evidence that such deceased person re-
83 turned an imperfect list of his property: *Provided, how-*
84 *ever,* That any person liable for the tax or his personal
85 representative, may always be permitted to prove by
86 competent evidence that the discrepancy between such
87 assessment list and the appraisal of the estate is caused
88 by a difference of valuation returned by the assessor and
89 that made by the appraisers of the same property or by

90 property acquired after assessment, or that any property
91 enumerated in the appraisers' list had been otherwise
92 listed for taxation, or that it was not liable for taxation.
93 Any judgment recovered under this section shall be a lien,
94 from the time of the service of the notice, upon all real
95 estate and personal property of such defaulting taxpayer,
96 owned at the time or subsequently acquired, in preference
97 to any other lien.

Sec. 12. *Assessment of Corporate Property; Reports to*
2 *Assessor by Corporations.*—Each incorporated company,
3 foreign or domestic, having its principal office or chief
4 place of business in this state, or owning property subject
5 to taxation in this state, except railroad, telegraph and
6 express companies, telephone companies, pipe line, car
7 line companies and other public utility companies, bank-
8 ing institutions, national banking associations, building
9 and loan associations, federal savings and loan associa-
10 tions and industrial loan companies, shall annually, be-
11 tween the first day of the assessment year and the first
12 day of November, make a written report, verified by the
13 oath of the president or chief accounting officer, to the

14 assessor of the county in which its principal office or
15 chief place of business is situated, showing the following
16 items, viz: (a) The amount of capital authorized to be
17 employed by it; (b) the amount of cash capital paid on
18 each share of stock; (c) the amount of credits and invest-
19 ments other than its own capital stock held by it on said
20 date, with their true and actual value; (d) the quantity,
21 location and true and actual value of all of its real estate,
22 and the magisterial district or districts in which it is
23 located; (e) the kinds, quantity and true and actual value
24 of all its tangible property in each magisterial district in
25 which it is located.

26 The oath required for this section shall be substantially
27 as follows, viz:

28 State of West Virginia, County of _____, ss:
29 I, _____, president (treasurer or
30 manager) or (here insert name of corporation), do
31 solemnly swear (or affirm) that the foregoing is, to the
32 best of my knowledge and judgment, true in all respects;
33 that it contains a statement of all the real estate and
34 personal property, including credits and investments be-

35 long to said corporation; that the value affixed to such
 36 property is, in my opinion, its true and actual value, by
 37 which I mean the price at which it would sell if volun-
 38 tarily offered for sale on such terms as are usually em-
 39 ployed in selling such property, and not the price which
 40 might be realized at a forced or auction sale; and said
 41 corporation has not, to my knowledge, during the sixty-
 42 day period immediately prior to the first day of the
 43 assessment year converted any of its assets into non-
 44 taxable securities or notes or other evidence of indebted-
 45 ness for the purpose of evading the assessment of taxes
 46 thereon; so help me, God.

47 _____

48 The officer administering such oath shall append there-
 49 to the following certificate, viz:

50 Subscribed and sworn to before me by.....
 51 this the day of, 19.....

52 _____

Sec. 13. *Entry of Corporate Property by Assessor.*—

2 Upon receiving the verified report required by the pre-
 3 ceding section, the assessor, if satisfied with the correct-

4 ness thereof, shall assess the value of all the property of
5 such corporation liable to taxation, and enter the same
6 as follows, viz: All property in item (d) shall be entered
7 with its valuation in the land books of the county, and
8 in the magisterial district in which the real estate is
9 situated; all property mentioned in item (c) shall, to-
10 gether with its valuation, be entered in the personal prop-
11 erty book of the county, and in the magisterial district
12 wherein is the principal office or chief place of business
13 of such corporation, under the appropriate heads; and all
14 property mentioned in item (e) shall, together with its
15 valuation, be entered in the personal property book of
16 the county, and in the magisterial district wherein such
17 property is on the first day of the assessment year; the
18 property mentioned in items (c), (d) and (e) shall con-
19 stitute all the property on which any such corporation
20 shall be liable to pay taxes. If a company have branches,
21 each branch shall be assessed separately in the county
22 and magisterial district where its principal office for trans-
23 acting its financial concerns is located; or, if there be no
24 such office, then in the magisterial district where its

25 operations are carried on. All locks and dams of naviga-
26 tion companies shall be assessed and taxed as real estate
27 in the county and magisterial district wherein they are
28 situated; and in case such locks and dams are located on
29 any creek or river which is the dividing line between
30 counties, or the dividing line between magisterial dis-
31 tricts of the same county, one-half of the value thereof
32 shall be assessed in each of such counties or magisterial
33 districts, as the case may be; when the property of an
34 incorporated company is assessed as aforesaid, no indi-
35 vidual shareholder therein shall be required to list or be
36 assessed with his share, portion or interest in the capital
37 stock of such corporation.

Sec. 15. *Assessment of Capital Used in Trade or Business by Natural Persons.*—The value of the capital used
2 by any individual or firm not incorporated, in any trade
3 or business taxable by law, shall be ascertained in the
4 following manner: The owner, agent, or chief accountant
5 of every such trade or business, except the business of
6 agriculture, carried on in any county of the state, shall,
7 annually, between the first day of the assessment year
8

9 and the first day of November of the current year, make
10 a written report as of the first day of the assessment year,
11 to the assessor, verified by his affidavit, showing the fol-
12 lowing matters and things, viz: (a) The amount, the true
13 and actual value and classification of all tangible personal
14 property used in connection with such trade or business,
15 otherwise than such as is regularly kept for sale therein,
16 including chattels real; (b) the true and actual value and
17 classification of all goods and property kept for sale and
18 remaining unsold; (c) the amount in value of all credits
19 arising out of any such business and remaining unpaid
20 on that date, whether due or not, and whether in or out
21 of the state; (d) the amount and true and actual value
22 of all notes, bonds, bills, accounts receivable, stocks and
23 other intangible property made by such person or firm
24 whether in or out of the state, other than those herein-
25 before specified; (e) the location, quantity, the true and
26 actual value and classification of all real estate owned
27 by such individuals or firm and used in such trade or
28 business. The assessor shall, upon the receipt of such
29 report, properly verified, if he is satisfied with the cor-

30 rectness thereof, enter the real estate in the land book of
31 the county in the district wherein the same is situated,
32 and assess the same with taxes, if not otherwise assessed,
33 to the owner thereof; the personal property mentioned
34 in such report he shall enter in the personal property
35 book of his county for assessment with taxes as follows,
36 viz: Items (a) and (b) shall be entered in the magiste-
37 rial districts where they are for the greater part of the
38 year kept or located; and items (c), (d) and (e) shall
39 be entered under their appropriate headings, in the mu-
40 cipality or magisterial district wherein the principal
41 place of business of such individual or firm is; if the
42 assessor is not satisfied with the correctness of such re-
43 port he may proceed to ascertain a correct list of the
44 property on which such individual or firm is liable to be
45 assessed with taxes, and to value the same as in other
46 cases; the person making such report shall take and sub-
47 scribe an oath in substantially the following form:

48 I, _____, do solemnly swear (or affirm)
49 that the foregoing list is true and correct to the best of
50 my knowledge; that the value affixed to the property

51 therein listed I believe to be the true and actual value
 52 thereof; that none of the assets belonging to (here state
 53 the name of individual or firm) and used in the business
 54 of (here describe the business) have to my knowledge,
 55 since the first day of the assessment year, been converted
 56 into nontaxable securities for the purpose of evading the
 57 assessment of taxes thereon; so help me, God.

58

59 The officer administering said oath shall append thereto
 60 the following certificate, viz:

61 Subscribed and sworn to before me by (here insert
 62 affiant's name) this.....day of....., 19.....

63

Sec. 19. *Property Books; Time for Completing; Ex-*
 2 *tension of Levies; Copies; To Whom Delivered.*—The
 3 assessor shall complete his assessment and make up his
 4 official copy of the land and personal property books in
 5 time to submit the same to the board of equalization and
 6 review not later than February first of the assessment
 7 year. The assessor shall, as soon as practicable after the
 8 levy is laid, extend the levies on the land and personal

9 property books, and shall forthwith make three copies of
10 the land and personal property books with the levies ex-
11 tended; one of such copies he shall deliver to the sheriff
12 not later than the seventh day of June, one copy he shall
13 deliver to the clerk of the county court not later than the
14 first day of July, and one copy he shall send to the state
15 auditor not later than the first day of July, and such
16 copies so delivered shall be official records of the respec-
17 tive officers. He may require the written receipt of each
18 of such officers for such copy. Before delivering any of
19 such copies the assessor shall make and subscribe the
20 following oath at the foot of each of them: I,,
21 assessor of the county of, do solemnly
22 swear, (or affirm) that in making the foregoing assess-
23 ment I have to the best of my knowledge and ability
24 pursued the law prescribing the duties of assessors and
25 that I have not been influenced in making the same by
26 fear, favor or partiality; so help me, God.

27

28

Assessor.

29 The officer administering the foregoing oath shall ap-

30 pend thereto a certificate in substantially the following
31 form:

32 Subscribed and sworn to before me, a.....
33 for the county of and State of West Vir-
34 ginia, by....., assessor for said
35 county, this the.....day of....., 19.....
36

Sec. 24. *Review and Equalization by County Court.*—

2 The county court shall annually, not later than the first
3 day of February, meet for the purpose of reviewing and
4 equalizing the assessment made by the assessor. It shall
5 not adjourn for longer than three days at a time until
6 this work is completed, and shall not remain in session
7 for a longer period than twenty-eight days. At the first
8 meeting, the assessor shall submit the property books for
9 the current year, which shall be complete in every partic-
10 ular, except that the levies shall not be extended. The
11 assessor and his assistants shall attend and render every
12 assistance possible in connection with the value of prop-
13 erty assessed by them. The court shall proceed to examine
14 and review the property books, and shall add on the books

15 the names of persons, the value of personal property and
16 the description and value of real estate liable to assess-
17 ment which was omitted by the assessor. They shall cor-
18 rect all errors in the names of persons, in the description
19 and valuation of property, and they shall cause to be
20 done whatever else may be necessary to make the valua-
21 tion comply with the provisions of this chapter. But in
22 no case shall any question of classification or taxability
23 be considered or reviewed. If the court determine that
24 any property or interest is assessed at more or less than
25 its true and actual value, it shall fix it at the true and
26 actual value. But no assessment shall be increased with-
27 out giving the property owner at least five days' notice
28 in writing, and signed by the president of the court, of
29 the intention to make the increase. Service upon the
30 property owner shall be sufficient, or upon his agent or
31 attorney in person, or if sent by registered mail to such
32 property owner, his agent, or attorney, at the last known
33 place of abode. If he be not found and have no known
34 place of abode, then notice shall be given by publication
35 once in some newspaper published in the county, at least

36 five days prior to the increase. When it is desired to in-
37 crease the entire valuation in any one district by a gen-
38 eral increase, notice shall be given by publication in two
39 newspapers published in the county, once each week for
40 two consecutive weeks, and completed at least five
41 days prior to the increase in valuation. When an in-
42 crease is made the same valuation shall not again be
43 changed, unless notice is again given as heretofore pro-
44 vided.

45 The clerk of the county court shall publish notice once
46 each week for three successive weeks before the meeting
47 of the county court in two newspapers of general circula-
48 tion published in the county, of opposite politics, if there
49 be any; if there be no newspaper published in the county,
50 notice shall be published in some newspaper of general
51 circulation. The notice shall state briefly the time, place
52 and general purpose of the meeting. The expense of
53 publication shall be paid out of the county treasury.

54 If any person fails to apply for relief at this meeting
55 he shall have waived his right to ask for correction in
56 his assessment list for the current year, and shall not

57 thereafter be permitted to question the correctness of
58 his list as finally fixed by the county court, except on
59 appeal to the circuit court. After the county court com-
60 pletes the review and equalization of the property books,
61 a majority of the court shall sign a statement that it is
62 the completed assessment of the county for the year;
63 then the property books shall be delivered to the assessor
64 and the levies extended as provided by law.

Sec. 24-a. Protest to Assessor; Appeal to Circuit Court.—

2 At any time after property is returned for taxation and
3 up to and including the time the property books are be-
4 fore the county court for equalization and review, any
5 taxpayer may apply to the assessor for information re-
6 garding the classification and taxability of his property.
7 In case the taxpayer is dissatisfied with the classification
8 of property assessed to him or believes that such property
9 is exempt or otherwise not subject to taxation, he shall
10 file his objections in writing with the assessor. The as-
11 sessor shall decide the question by either sustaining the
12 protest and making proper corrections, or by stating, in
13 writing if requested, the reasons for his refusal. The

14 assessor may, and if the taxpayer requests, the assessor
15 shall, certify the question to the state tax commissioner
16 in a statement sworn to by both parties, or if the parties
17 are unable to agree, in separate sworn statements, giving
18 a full description of the property and any other informa-
19 tion which the tax commissioner may require.

20 The tax commissioner shall, as soon as possible on
21 receipt of the question, but in no case later than February
22 twenty-eight of the assessment year, instruct the assessor
23 as to how the property shall be treated. The instructions
24 issued and forwarded by mail to the assessor shall be
25 binding upon him, but either the assessor or the tax-
26 payer may apply to the circuit court of the county for the
27 review of the question of classification and taxability in
28 the same fashion as is provided for appeals from ~~the~~ county
29 court in section twenty-five of this article. The tax
30 commissioner shall prescribe forms on which the afore-
31 said questions shall be certified and he shall have the
32 authority to pursue any inquiry and procure any informa-
33 tion which may be necessary for the disposition of the
34 issue.

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Sec. 30. *Exception.*—Notwithstanding the provisions of
2 sections one, two, six, twelve, fifteen, nineteen, twenty-
3 four and twenty-four-a of this article, the provision of
4 this article as of January first, one thousand nine hundred
5 sixty-one shall govern assessment generally for the as-
6 sessment year one thousand nine hundred sixty-one.

Article 5. Assessment of Personal Property.

Section 1. *What Personal Property Taxable.*—All per-
2 sonal property belonging to persons residing in this state,
3 whether such property be in or out of the state, and all
4 personal property in the state, though owned by per-
5 sons residing out of the state, shall be entered in the
6 personal property book, and be subject to equal and
7 uniform taxation, except as classified in section four,
8 article eight of this chapter, unless especially exempted
9 by law; but personal property of all classes, except as
10 hereinbefore provided, belonging to the residents of this
11 state, which is actually and permanently located in
12 another state, and by the laws of such other state is
13 subject to taxation and is actually taxed in such other
14 state, shall not be entered on the personal property book,

15 or be taxed in this state. But the shares of capital stock
16 owned by residents of this state in corporations actually
17 located in other states, and whose property is taxed by
18 the laws of such other state, shall not be required to be
19 listed for taxation. Any person who at any time before
20 the assessment year transfers by loan, deposit or gift, any
21 notes, bonds, bills and accounts receivable, stocks and
22 other intangible personal property, which are subject
23 to taxation to anyone, who does not return a list of taxa-
24 tion as of the day on which the assessment year com-
25 mences including such property, transfers, loans, de-
26 posits or gifts, if made with intention of evading taxa-
27 tion, shall be deemed and treated as illegal and fraudulent
28 and the assessor shall assess such property for taxation
29 to the party who makes such transfers, loans, deposits
30 or gifts as aforesaid.

Sec. 2. *Personal Property Books.*—In his personal
2 property books the assessor shall enter the names and
3 post office addresses of the owners of personal property
4 and of other persons liable to capitation tax, alphabetical-
5 ly arranged by districts, showing separately the values of:

- 6 (1) All tangible personal property employed exclu-
7 sively in agriculture including horticulture and grazing;
- 8 (2) All products of agriculture (including livestock)
9 while owned by the producer;
- 10 (3) All notes, bonds, bills and accounts receivable,
11 stocks and any other intangible personal property;
- 12 (4) The total of one, two and three;
- 13 (5) All other tangible personal property.

14 The tax commissioner may prescribe such itemization
15 and further information as he deems necessary. The
16 assessor shall make the same number of copies and extend
17 the levies in the same way as he does with the land book.

Sec. 3. *Definitions.*—The words “personal property,” as
2 used in this chapter, shall include all fixtures attached
3 to land, if not included in the valuation of such land
4 entered in the proper land book; all things of value, mov-
5 able and tangible, which are the subjects of ownership;
6 all chattels, real and personal; all notes, bonds, and ac-
7 counts receivable, stocks and other intangible property.

8 “Agriculture” shall mean the cultivation of the soil,
9 including the planting and harvesting of crops and the

10 breeding and management of livestock.

11 “Horticulture” shall mean plant production of every
12 character except forestry.

13 “Grazing” shall mean the use of land for pasturage.

14 “Products of agriculture” shall mean those things the
15 existence of which follows directly from the activity of
16 agriculture, horticulture or grazing, including dairy,
17 poultry, bee and any other similar products, whether in
18 the natural form or processed as an incident to the market-
19 ing of the raw material.

20 “Producer” shall mean the person who is actually en-
21 gaged in the agriculture, horticulture and grazing which
22 gives existence and fruition to products of agriculture as
23 distinguished from the broker or middleman.

24 “While owned by the producer” shall mean while title
25 is in the producer as above defined.

26 “Employed exclusively” shall mean that the prepon-
27 derant, and the sole gainful use is for the designated
28 purpose.

Sec. 4. *In What District Personalty Assessed.*—Every
2 person required by law to list personal property for taxa-

3 tion shall list the tangible personal property in the
4 magisterial district wherein it is on the first day of the
5 assessment year, and chattels real in the magisterial dis-
6 trict wherein the land to which they relate is located;
7 and he shall list for taxation in the magisterial district
8 in which he resides the notes, bonds, bills and accounts
9 receivable, stocks and other intangible personal property
10 subject to taxation belonging to himself or under his
11 charge or control, whether the same, or the evidence
12 thereof be in or out of the state; but capital, and in-
13 tangible property (except real estate and chattels real)
14 employed in any trade or business (other than agricul-
15 ture) belonging to a company whether it is incorporated
16 or not, or to an individual, shall be assessed for taxation
17 in the magisterial district wherein the principal office
18 for the transaction of the financial concerns pertaining to
19 such trade or business is located; or, if there be no such
20 office, then in the district where the operations are car-
21 ried on. Goods and chattels and other tangible personal
22 property not exempt from taxation which may not be
23 assessed for taxation in the magisterial district where

24 the same were on the first day of the assessment year,
25 but which have been removed therefrom, shall be assessed
26 in the magisterial district where the same were on the
27 first day of the assessment year; but the assessment and
28 payment of taxes in any county or district in any year
29 shall exonerate the owner of such property in any other
30 county or district for such year: *Provided, however,* That
31 in cases of the assessment of leasehold estates a sum equal
32 to the valuations placed upon such leasehold estates shall
33 be deducted from the total value of the estate, to the end
34 that the valuation of such leasehold estate and the re-
35 mainder shall aggregate the true and actual value of the
36 estate.

Sec. 9. *Ascertainment of Property Held Under Order of*
2 *Court.*—The assessor shall ascertain from each person in
3 his county, who acts under the order of any court as re-
4 ceiver or commissioner, the amount of all bonds, or other
5 evidence of debt, under his control, and the style of the
6 suit in which such fund belongs.

Article 6. Assessment of Public Service Corporations.

Section 1. *Public Service Corporations; Returns of*

2 *Property to Board of Public Works.*—On or before the
3 first day of May in each year a return in writing to the
4 board of public works shall be delivered to the tax com-
5 missioner by the owner or operator of every railroad,
6 wholly or in part within this state; by the owner or
7 operator of every railroad bridge upon which a separate
8 toll or fare is charged; by the owner or operator of every
9 car or line of cars used upon any railroad within the
10 state for transportation or accommodation of freight or
11 passengers, other than such owners or operators as may
12 own or operate a railroad within the state; by the owner
13 or operator of every express company or express line,
14 wholly or in part within this state, used for the transpor-
15 tation by steam or otherwise of freight and other articles
16 of commerce; by the owner or operator of every pipe
17 line, wholly or in part within this state, used for the
18 transportation of oil or gas or water, whether such oil
19 or gas or water be owned by such owner or operator or
20 not, or for the transmission of electrical or other power,
21 or the transmission of steam or heat and power or of
22 articles by pneumatic or other power; and by the owner

23 or operator of every telegraph or telephone line, wholly
24 or in part within this state, except private lines not
25 operated for compensation; and by the owner and operator
26 of every gas company and electric lighting company fur-
27 nishing gas or electricity for lighting, heating or power
28 purposes; and hydro-electric companies for the genera-
29 tion and transmission of light, heat or power; water com-
30 panies furnishing or distributing water, and all other
31 public service corporations or persons engaged in public
32 service business whose property is located wholly or in
33 part within this state. The words "owner or operator,"
34 as applied herein to railroad companies, shall include
35 every railroad company incorporated by or under the
36 laws of this state for the purpose of constructing and
37 operating a railroad, or of operating part of a railroad
38 within this state, whether such railroad or any part of it
39 be in operation or not; and shall also include every other
40 railroad company, or persons or associations of persons,
41 owning or operating a railroad or part of a railroad in
42 this state on which freight or passengers, or both, are
43 carried for compensation. The word "railroad," as used

44 herein includes every street, city, suburban or electric
45 or other railroad, or railway. The words "owner or
46 operator," as applied herein to express companies shall
47 include every express company incorporated by or under
48 the laws of this state, or doing business in this state,
49 whether incorporated or not, and any person or associa-
50 tion of persons, owning or operating any express com-
51 pany or express line upon any railroad or otherwise, do-
52 ing business partly or wholly within this state. Such re-
53 turn shall be signed and sworn to by such owner or
54 operator if a natural person, or, if such owner or operator
55 shall be a corporation, shall be signed and sworn to by
56 its president, vice president, secretary or principal ac-
57 counting officer. The return required by this section of
58 every such owner or operator shall cover the year ending
59 on the thirty-first day of December, next preceding, and
60 shall be made on forms prescribed by the board of public
61 works, which board is hereby invested with full power
62 and authority and it is hereby made its duty to prescribe
63 such forms as will require from any owner or operator
64 herein mentioned such information, as in the judgment

65 of the board, may be of use to it in determining the true
66 and actual value of the properties of such owners or
67 operators.

1 *Sec. 9. Compelling Such Return; Procuring Informa-*
2 *tion and Tentative Assessment by Tax Commissioner.—*

3 If any owner or operator fail to make such return within
4 the time required by section one of this article, it shall
5 be the duty of the tax commissioner to take such steps
6 as may be necessary to compel such compliance, and to
7 enforce any and all penalties imposed by law for such
8 failure. The return delivered to the tax commissioner
9 shall be examined by him, and if it be found insufficient
10 in form or in any respect defective, imperfect or not in
11 compliance with law, he shall compel the person required
12 to make it to do so in proper and sufficient form, and in
13 all respects as required by law. If any such owner or
14 operator fail to make such return, the tax commissioner
15 shall proceed, in such manner as to him may seem best,
16 to obtain the facts and information required to be fur-
17 nished by such returns; and to this end the tax commis-
18 sioner may send for persons and papers, and may compel

19 the attendance of any person and the production of any
20 paper necessary, in the opinion of said tax commissioner,
21 to enable him to obtain the information required for the
22 proper discharge of his duties under this section. The
23 tax commissioner shall arrange, collate and tabulate such
24 returns and all pertinent information and data contained
25 therein, such further evidence or information as may be
26 required by the tax commissioner of such owner or
27 operator, and all other pertinent evidence, information
28 and data he has been able to procure, upon suitable work
29 sheets, so that they may be conveniently considered, and
30 shall on or before the fifteenth day of September, lay
31 such returns and work sheets, together with his recom-
32 mendations in the form of a tentative assessment of the
33 property of each such owner or operator, before the board
34 of public works. And as soon as the tax commissioner
35 has completed the preparation of such work sheets and
36 tentative assessments, he shall notify the owner or oper-
37 ator affected thereby of the amount of such tentative
38 assessment by written notice deposited in the United
39 States post office, addressed to such owner or operator

40 at the principal office or place of business of such owner
41 or operator and the tax commissioner shall retain in his
42 office true copies of such work sheets which shall be
43 available for inspection by any such owner or operator or
44 his duly authorized representative.

Sec. 11. *Valuation of Property by Board.*—Upon the
2 fifteenth day after giving the notices required by section
3 nine of this article, or as soon thereafter as reasonably
4 convenient but not later than the first day of October,
5 the board of public works shall proceed to assess and
6 fix the true and actual value of all property of such owner
7 or operator hereinbefore required to be returned, in each
8 county through which the railroad, car line, cars, express,
9 telegraph, telephone, or pipe line of such owner or oper-
10 ator runs, and in which any property to be assessed is
11 located. In ascertaining such value the board shall con-
12 sider the return, if any, made by the owner or operator,
13 and any return which may have been previously made
14 by such owner or operator, the work sheets and tentative
15 assessment recommended by the tax commissioner, such
16 evidence or information as may be offered by such owner

17 or operator, such further evidence or information as may
18 be required by the board of such owner or operator, and
19 any other pertinent evidence, information and data, at a
20 regular meeting of the board held for such purpose at
21 least fifteen days after giving the notice required by
22 section nine of this article. Before any assessment shall
23 be made by the board, any and all evidence, information
24 and data considered by the board shall be available for
25 inspection by any such owner or operator or his duly
26 authorized representative, and an opportunity given to be
27 heard thereon. When the board of public works has
28 assessed any property hereby required to be returned,
29 and has determined the valuation thereof, such assess-
30 ment and valuation shall be entered of record in the book
31 of minutes of its proceedings, and shall be certified by
32 the secretary of the board to the auditor. Nothing in this
33 chapter contained shall be construed to require the as-
34 sessment by the board of public works of any part of a
35 railroad, telegraph, telephone or pipe line until such part
36 is so far completed as to be fit for use. But material held
37 by any railroad, telegraph, telephone or pipe line com-

38 pany shall be returned to the board of public works for
39 assessment as personal property. As soon as such assess-
40 ment is made, the secretary of the board shall notify the
41 owner or operator affected thereby of the amount thereof
42 by written notice deposited in the United States post
43 office, addressed to such owner or operator at the princi-
44 pal office or place of business of such owner or operator.
45 Such assessment and valuation shall be final and con-
46 clusive, unless the same be appealed from in the manner
47 following, within fifteen days after such notice is so de-
48 posited.

Sec. 18. *Payment of Assessment by Owner or Operator.*

2 —The auditor shall, as soon as possible after such assess-
3 ment is completed, make out and transmit by mail or
4 otherwise, to such owner or operator, a statement of all
5 taxes and levies so charged, and it shall be the duty of
6 such owner or operator, so assessed and charged, to pay
7 one-half of the amount of such taxes and levies into the
8 treasury of the state by the first day of September and
9 the remaining one-half by the first day of the following
10 March, subject to a deduction of two and one-half per

11 centum if the taxes be paid on or before the date due. If
12 such owner or operator fail to pay such taxes and levies
13 when due, interest thereon at the rate of nine per centum
14 per annum until paid shall be added, and the auditor shall
15 certify, after the date the second installment is due, to
16 the sheriff of each county, the amount of such taxes and
17 levies assessed within his county; and it shall be the duty
18 of every sheriff to collect and account for such taxes and
19 levies in the same manner as other taxes are levied or
20 collected and accounted for by him. The payment of
21 such taxes and levies by any such owner or operator shall
22 not prejudice or affect the right of such owner or operator
23 to obtain relief against the assessment or valuation of
24 its property in proceedings now pending or hereafter
25 brought under the provisions of section twelve of this
26 article, or in any suit, action or proceeding in which such
27 relief may be obtainable; and if under the provisions of
28 said section twelve or in any suit, action or proceeding,
29 it be ascertained that the assessment or valuation of the
30 property of such owner or operator is too high and the
31 same is accordingly corrected, it shall be the duty of the

32 auditor of the state to issue to the owner or operator a
33 certificate showing the amount of taxes and levies which
34 have been overpaid, and such certificate shall be re-
35 ceivable thereafter for the amount of such overpayment
36 in payment of any taxes and levies assessed against the
37 property of such owner or operator, its successors or
38 assigns. It shall likewise be the duty of said auditor to
39 certify to the county court, school districts and munici-
40 palities, the amounts of the respective overpayments dis-
41 tributable to such counties, school districts and munici-
42 palities. All moneys received by the auditor under the
43 provisions of this section shall be transmitted to the
44 several counties within twenty days from receipt thereof.

*Sec. 22. Certification by Auditor of Amount Chargeable
2 to Sheriff from Levies Against Public Service Corpora-
3 tions; Payment of Amount Due Municipality.—*The audi-
4 tor shall certify to the county court and the county super-
5 intendent of schools of every such county, on or before
6 the first day of February in each year, the respective
7 amounts with which the sheriff thereof is chargeable on
8 account of the various levies upon the property of such

9 owner or operator. The amount so paid in for each mu-
10 nicipal corporation shall, as soon as received by the au-
11 ditor, be paid over to the sheriff, or the treasurer of such
12 municipal corporation, or to such other officer of the
13 municipality as the council may designate, and the auditor
14 shall report such payment to the council. But the failure
15 of the clerk of any county court, or the secretary of any
16 board of education, or the proper officer of any municipal
17 corporation, to certify the levies to the auditor within
18 the time herein prescribed shall not invalidate or prevent
19 the assessment required by this article, but the auditor
20 shall make the assessment and proceed to collect or cer-
21 tify the same to the sheriff as soon as practicable after
22 he shall have obtained the information necessary to make
23 such assessment.

Sec. 23. Lien of Taxes; Notice of; Collection by Suit.—

2 The amount of taxes and levies assessed under this article
3 shall constitute a debt due the state or county, district
4 or municipal corporation entitled thereto, and shall be
5 a lien on all of the property and assets of the taxpayer
6 within the state. The lien shall attach as of the thirty-first

7 day of December following the commencement of the as-
8 sessment year, and shall be prior to all other liens and
9 charges. The auditor shall, between the first and fifteenth
10 day of May of each year, prepare a list of the taxpayers de-
11 linquent in the payment of such taxes and levies, setting
12 forth their respective addresses and the amount of state,
13 county, district and municipal taxes due from each, which
14 said list shall be certified by the auditor to the board of
15 public works and filed in the office of the secretary of
16 state. The secretary of state shall preserve the list in his
17 office, and a certificate from him that any taxpayer men-
18 tioned in such list is delinquent in the amount of taxes
19 assessed under this article shall be prima facie evidence
20 thereof. Within ten days after the filing of such list, the
21 secretary of state shall give written notice of such de-
22 linquency by registered mail to each of such delinquent
23 taxpayers at his, or its, last known post office address;
24 and upon the failure of any such delinquent taxpayer to
25 pay said taxes within thirty days from mailing of such
26 notice, it shall be the duty of the attorney general to
27 enforce the collection of such taxes and levies, and for

28 that purpose he may distrain upon any personal property
29 of such delinquent taxpayer, or a sufficient amount there-
30 of to satisfy said taxes, including accrued interest, pen-
31 alties and costs.

32 The attorney general may also enforce the lien created
33 by this section on the real estate of such delinquent tax-
34 payer by instituting a suit, or suits, in equity in the cir-
35 cuit court of Kanawha county, in the name of the state,
36 in which such delinquent taxpayers shall be made de-
37 fendants. In the bill filed in any such suit it shall be
38 sufficient to allege that the defendant or defendants have
39 failed to pay the taxes hereunder and that each of them
40 justly owes the amount of property taxes, levies and
41 penalties stated therein, which amount shall be computed
42 up to the first day of the month in which the bill was
43 filed. No such defendant shall plead that the secretary
44 of state failed to give notice as prescribed by this section.
45 If, upon the hearing of such suit, it shall appear to the
46 court that any defendant has failed to pay such taxes
47 and accrued penalties, the court shall enter a decree
48 against such defendant for the amount due, and if the

49 decree be not paid within ten days after made, the court
50 shall enter a decree directing a sale of the real estate
51 subject to said lien, or so much thereof as may be neces-
52 sary to satisfy said taxes, including interest, penalties and
53 costs. When two or more taxpayers are included in one
54 suit, the court shall apportion the cost thereof among
55 them as it may deem just.

Sec. 25. *Exception.*—Notwithstanding the provisions of
2 sections one, nine, eleven, eighteen, twenty-two and
3 twenty-three of this article, the provisions of this article
4 as of January first, one thousand nine hundred sixty-one
5 shall govern the assessment of public service corporations
6 for the assessment year beginning December thirty-first,
7 one thousand nine hundred sixty.

Article 8. Levies.

Section 5. *Classification of Property for Levy Purposes.*

2 —For the purpose of levies property shall be classified as
3 follows:

4 Class I. All tangible personal property employed ex-
5 clusively in agriculture, including horticulture and graz-
6 ing;

7 All products of agriculture (including livestock) while
8 owned by the producer;

9 All notes, bonds, bills and accounts receivable, stocks
10 and any other intangible personal property;

11 Class II. All property owned, used and occupied by
12 the owner exclusively for residential purposes;

13 All farms, including land used for horticulture and
14 grazing, occupied and cultivated by their owners or bona
15 fide tenants;

16 Class III. All real and personal property situated out-
17 side of municipalities, exclusive of classes I and II;

18 Class IV. All real and personal property situated in-
19 side of municipalities, exclusive of classes I and II.

Sec. 6-c. *Maximum Levies on Each Classification by*
2 *County Boards of Education; Order of Levy; Exceeding*
3 *Levy for School Bond Issues.*—County boards of educa-
4 tion are hereby authorized to lay not in excess of the
5 following maximum levies, for the purposes specified and
6 in the following order:

7 (1) With respect to a magisterial, independent or other
8 school district existing in a county prior to May twenty-

9 second, one thousand nine hundred thirty-three, or any
10 special taxing district for which the board of education
11 is required to lay the levy, for the payment of (a) interest
12 and sinking fund requirements for bonded indebtedness
13 incurred prior to the adoption of the tax limitation amend-
14 ment; and (to the extent not so required), (b) other
15 legally incurred contractual indebtedness not bonded, if
16 any, incurred prior to the adoption of the tax limitation
17 amendment as follows: On class I property, thirty-five
18 one-hundredths of one cent; on class II property, seven-
19 tenths of one cent; and on classes III and IV property,
20 one and four-tenths cents.

21 (2) For either or both of (a) the permanent improvè-
22 ment fund, and (b) the payment of interest and sinking
23 fund requirements for bonded indebtedness incurred sub-
24 sequent to the adoption of the tax limitation amendment,
25 as follows: On class I property, one and five-tenths cents;
26 on class II property, three cents; and on classes III and
27 IV property, six cents.

28 (3) For the general current expenses of schools as fol-
29 lows: On class I property, twenty-one and one-tenth cents;

30 on class II property, forty-two and two-tenths cents; and
31 on classes III and IV property, eighty-four and four-
32 tenths cents. But if the tax commissioner has approved
33 the levy of an additional amount for the general current
34 expenses of the county as authorized by section six-b,
35 subsection three, the amount of the levy authorized for
36 boards of education by this subsection shall be reduced
37 by the tax commissioner to that extent.

38 If the rates of levy under (2) above are not required in
39 whole or in part for the purposes for which they are allo-
40 cated by this section, the county board of education may,
41 with the prior written approval of the state board of
42 school finance, created by section three, article nine-b,
43 chapter eighteen of the code, as amended, lay such rates
44 of levy or portion thereof not so required, for the general
45 current expenses of schools: *Provided, however,* That if
46 the rates of levy under paragraph (3) of this section are
47 not sufficient for the purposes for which they are allocated,
48 the county board of education may, with the prior written
49 approval of the state tax commissioner, lay such addi-
50 tional rates of levy, or portion thereof, as are surrendered

51 by the county court under paragraph (3), section six-b of
52 this article.

53 *Provided further,* That a county board of education shall
54 be required to levy outside the levy rate hereinabove
55 provided sufficient to pay the principal and interest re-
56 quirements on bonds now or hereafter issued by any
57 school district, not exceeding in the aggregate five per
58 centum of the assessed value of all taxable property in
59 the county school district, to be ascertained by the last
60 assessment for state and county taxes, previous to the in-
61 currence of such indebtedness, in the manner provided by
62 the "Better Schools Amendment;" as ratified.

Sec. 8. *Levies by Board of Public Works; Certification.*

2 —The state board of public works shall, on or before April
3 fifteenth of each year, levy on the one hundred dollars'
4 valuation of each class of property subject to taxation
5 in the state the rates fixed by section six-a of this article.
6 The board shall forthwith certify its action to the state
7 tax commissioner and to the assessor of each county.

Sec. 9. *Meetings of Local Levying Bodies.*—Each local

2 levying body shall hold a meeting or meetings between

3 the seventh and twenty-eighth days of March for the
4 transaction of business generally and particularly for the
5 business herein required.

Sec. 10. *Levy Estimate by County Court; Certification*
2 *to Tax Commissioner and Publication.*—The county court
3 shall, at the session provided for in section nine of this
4 article, ascertain the fiscal condition of the county, and
5 make an itemized statement setting forth:

6 (1) The amount due and the amount that will become
7 due and collectible from every source during the current
8 fiscal year except from the levy of taxes to be made for
9 the year upon the county as a whole and upon any dis-
10 trict of the county for which the levies are laid by the
11 county court;

12 (2) The interest, sinking fund and amortization require-
13 ments for the current fiscal year of bonded indebtedness
14 legally incurred upon a vote of the people, as provided
15 by law, prior to the adoption of the tax limitation amend-
16 ment, owing by the county court as a whole and by any
17 district;

18 (3) Other contractual indebtedness not bonded, legally

19 incurred prior to the adoption of the tax limitation amend-
20 ment, owing by the county as a whole and such debts
21 owing by any district;

22 (4) All other expenditures to be paid out of the receipts
23 for the current fiscal year, with proper allowance for
24 delinquent taxes, exonerations and contingencies;

25 (5) The total amount necessary to be raised for each
26 fund by the levy of taxes for the current year;

27 (6) The proposed county levy in cents on each one
28 hundred dollars' assessed valuation of each class of prop-
29 erty for the county and its subdivisions;

30 (7) The proposed levy in each district for district funds,
31 if any, on each one hundred dollars' valuation of each
32 class of property;

33 (8) The separate and aggregate amounts of the real,
34 personal and public utility properties in each class in the
35 county and in each subdivision thereof.

36 A copy of the statement, duly certified by the clerk of
37 the court, shall be forwarded to the tax commissioner,
38 and the clerk shall publish the statement forthwith. The
39 session shall then stand adjourned until the third Tuesday
40 in April, at which time it shall reconvene.

Sec. 10-a. *Adjourned Session of County Court to Hear*
2 *Objections to Proposed Levies; Approval of Estimate and*
3 *Levy by Tax Commissioner; First Levy for Bonded In-*
4 *debtedness, Second for Indebtedness Not Bonded, Then*
5 *for Current Expenses.*—The county court shall, when it
6 reconvenes upon the third Tuesday in April, hear and
7 consider any objections made orally or in writing by the
8 prosecuting attorney, by the tax commissioner or his rep-
9 resentative, or by any taxpayer of the county, to the
10 estimate and proposed levy or to any item thereof. The
11 court shall enter of record any objections so made and the
12 reasons and grounds therefor.

13 The failure of any officer or taxpayer to offer objections
14 shall not preclude him from pursuing any legal remedy
15 necessary to correct any levy made by any fiscal body
16 under this article.

17 The court, after hearing objections, shall reconsider
18 the proposed original estimate and proposed rates of levy,
19 and if the objections are well taken, shall correct the
20 estimate and levy. No such estimate and levy, however,
21 shall be entered until the same shall have first been ap-

22 proved, in writing, by the tax commissioner. When the
23 same shall have been approved by the tax commissioner,
24 the clerk shall then enter the estimate and levy, together
25 with the order of the court approving them and the
26 written approval of the tax commissioner thereof, in the
27 proper record book.

28 The county court shall then levy as many cents per
29 hundred dollars' assessed valuation on each class of prop-
30 erty in the county or its subdivisions, as the case may be,
31 as will produce the amounts, according to the last assess-
32 ments, shown to be necessary by the statement in the
33 following order:

34 First, for the bonded debt and for the contractual debt
35 not bonded, if any, of the county incurred prior to the
36 adoption of the tax limitation amendment;

37 Second, for the bonded debt and for the contractual
38 debt not bonded, if any, of any magisterial or special tax-
39 ing district for which the county court is required to lay
40 the levy;

41 Third, for general current expenses of the county.

42 The rates of levy for each purpose shall not exceed the

43 amounts fixed by section six-b unless another rate is
44 authorized by the tax commissioner in accordance with
45 this article. When less than the maximum levies are
46 imposed, the levies on each class of property shall be in
47 the same proportions as the maximums authorized.

Sec. 12. *Levy Estimate by Board of Education; Certifi-*
2 *cation and Publication.*—Each board of education shall,
3 at the session provided for in section nine of this article,
4 if the laying of a levy has been authorized by the voters
5 of the district under article ten, chapter eighteen of the
6 code, ascertain the condition of the fiscal affairs of the
7 district, and make a statement setting forth:

8 (1) The amount due, and the amount that will become
9 due and collectible during the current fiscal year except
10 from the levy of taxes to be made for the year;

11 (2) The interest, sinking fund and amortization re-
12 quirements for the fiscal year of bonded indebtedness
13 legally incurred upon a vote of the people, as provided
14 by law, by any school district existing prior to May
15 twenty-second, one thousand nine hundred thirty-three,
16 prior to the adoption of the tax limitation amendment;

17 (3) Other contractual indebtedness not bonded, legally
18 incurred by any such school district existing prior to May
19 twenty-second, one thousand nine hundred thirty-three,
20 prior to the adoption of the tax limitation amendment,
21 owing by such district;

22 (4) The amount to be levied for the permanent im-
23 provement fund;

24 (5) The total of all other expenditures to be paid out
25 of the receipts for the current fiscal year, with proper
26 allowance for delinquent taxes, exonerations and con-
27 tingencies;

28 (6) The amount of such total to be raised by the levy
29 of taxes for the current fiscal year;

30 (7) The proposed rate of levy in cents on each one
31 hundred dollars' assessed valuation of each class of prop-
32 erty;

33 (8) The separate and aggregate amounts of the assessed
34 valuation of real, personal, and public utility property
35 within each class.

36 The secretary of the board shall forward immediately
37 a certified copy of the statement to the tax commissioner

38 and shall publish the statement forthwith. The session
39 shall then stand adjourned until the third Tuesday in
40 April, at which time it shall reconvene.

Sec. 12-a. *Adjourned Session of Board of Education to
2 Hear Objections to Proposed Levies; Approval of Esti-
3 mate and Levy by Tax Commissioner; First Levy for
4 Bonded Indebtedness and Indebtedness Not Bonded; Sec-
5 ond for Permanent Improvement Fund, Then for Current
6 Expenses.*—Each board of education when it reconvenes
7 on the third Tuesday in April shall proceed in a manner
8 similar in all respects to that provided for in section ten-a
9 of this article. The board shall not finally enter any levy
10 until it has been approved in writing by the tax commis-
11 sioner. After receiving such approval the board shall
12 enter the statement as approved in its record of proceed-
13 ings, together with the written approval.

14 The board shall levy as many cents per hundred dollars'
15 assessed valuation on each class of property in the county
16 or in the area of a pre-existing school district, as the case
17 may be, as will produce the amounts, according to the last

18 assessment, shown to be necessary by the statement in
19 the following order:

20 First, for the bonded debt and for the contractual debt
21 not bonded, if any, of any school district of the county
22 existing prior to May twenty-second, one thousand nine
23 hundred thirty-three, and incurred prior to the adoption
24 of the tax limitation amendment;

25 Second, for the permanent improvement fund;

26 Third, for general current expenses.

27 The rates of levy for each purpose shall not exceed the
28 amounts fixed by section six-c unless another rate is au-
29 thorized by the tax commissioner in accordance with this
30 article. When less than the maximum levies are imposed,
31 the levies on each class of property shall be in the same
32 proportion as the maximums authorized.

Sec. 14. *Levy Estimate by Municipality; Certification*
2 *to Tax Commissioner and Publication.* — A municipal
3 governing body shall, at the session provided for in section
4 nine, ascertain the fiscal condition of the corporation, and
5 make an itemized statement setting forth:

6 (1) The amount due and the amount that will become

7 due and collectible from every source during the current
8 fiscal year except from the levy of taxes to be made for
9 the year;

10 (2) The interest, sinking fund and amortization
11 requirements for the fiscal year of bonded indebtedness,
12 legally incurred upon a vote of the people as provided by
13 law, prior to the adoption of the tax limitation amend-
14 ment;

15 (3) Other contractual indebtedness, not bonded, legal-
16 ly incurred prior to the adoption of the tax limitation
17 amendment, owing by the municipality;

18 (4) All other expenditures to be paid out of the
19 receipts of the municipality for the current fiscal year
20 with proper allowance for delinquent taxes, exonerations,
21 and contingencies;

22 (5) The total amount necessary to be raised by the
23 levy of taxes for the current fiscal year;

24 (6) The proposed rate of levy in cents on each one
25 hundred dollars' assessed valuation of each class of
26 property; and

27 (7) The separate and aggregate assessed valuations of

28 real, personal and public utility property in each class
29 in the municipality.

30 The recording officer of the municipality shall forward
31 immediately a certified copy of the statement to the tax
32 commissioner, and shall publish the statement forthwith.
33 The session shall then stand adjourned until the third
34 Tuesday in April, at which time it shall reconvene.

Sec. 14-a. *Adjourned Session of Municipal Governing
2 Body to Hear Objections; Approval of Levies by Tax
3 Commissioner; First Levy for Bonded Indebtedness and
4 Indebtedness Not Bonded, Then for Current Expenses.—*
5 The governing body of a municipality when it reconvenes
6 on the third Tuesday in April shall proceed in a manner
7 similar in all respects to that provided for in section ten-a
8 of this article.

9 The governing body shall not finally enter any levy
10 until it has been approved in writing by the state tax
11 commissioner. After receiving such approval the gov-
12 erning body shall enter the statement as approved in its
13 record of proceedings, together with the written approval.
14 The governing body shall levy as many cents per

15 hundred dollars' assessed valuation on each class of
16 property in the municipality as will produce the amounts,
17 according to the last assessment, shown to be necessary
18 by the statement in the following order:

19 First, for the bonded debt and for the contractual debt
20 not bonded, if any, of the municipality incurred prior to
21 the adoption of the tax limitation amendment;

22 Second, for general current expenses.

23 The rates of levy for each purpose shall not exceed the
24 amounts fixed by section six-d unless another rate is
25 authorized by the tax commissioner in accordance with
26 this article. When less than the maximum levies are
27 imposed, the levies on each class of property shall be in
28 the same proportions as the maximums authorized.

Sec. 33. *Exception.*—Notwithstanding the provisions of
2 sections eight, nine, ten, ten-a, twelve, twelve-a, fourteen
3 and fourteen-a of this article, the provisions of this article
4 as of January first, one thousand nine hundred sixty-one
5 shall govern levies for the fiscal year beginning July first,
6 one thousand nine hundred sixty-one; nor shall the powers
7 heretofore given the board of park commissioners of the

8 city of Huntington, by chapter twenty-six, acts of the
9 legislature, one thousand nine hundred twenty-five, and
10 subsequent amendments thereto be in any manner im-
11 paired by the provisions of this article, and further that
12 levies to be laid by said board of park commissioners of
13 the city of Huntington be laid at the same time and in
14 the manner herein provided.

**CHAPTER 11A. COLLECTION AND ENFORCEMENT
OF PROPERTY TAXES.**

Article 1. Accrual and Collection of Taxes.

Section 2. *Lien for Real Property Taxes.*—There shall
2 be a lien on all real property for the taxes assessed
3 thereon, and for the interest and other charges upon such
4 taxes, at the rate and for the period provided by law,
5 which lien shall attach on the first day of July, one thou-
6 sand nine hundred sixty-one, and each July first there-
7 after for the taxes payable for the ensuing fiscal year.

Sec. 3. *Accrual; Time for Payment; Interest on Delin-*
2 *quent Taxes.*—All current taxes assessed on real and
3 personal property may be paid in two installments. The
4 first installment shall be payable on September first of

5 the year for which the assessment is made, and shall
 6 become delinquent on October first; the second install-
 7 ment shall be payable on the first day of the following
 8 March and shall become delinquent on April first. Taxes
 9 paid on or before the date when they are payable, includ-
 10 ing both first and second installments, shall be subject
 11 to a discount of two and one-half per cent. If taxes are
 12 not paid on or before the date on which they become de-
 13 linquent, including both first and second installments, in-
 14 terest at the rate of nine per cent per annum shall be
 15 added from the date they become delinquent until paid.

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Sec. 6. *When Collection to Commence.*—The sheriff
 2 shall commence collection of current taxes on the fifteenth
 3 day of July, or as soon thereafter as he receives copies of
 4 the land and personal property books.

Sec. 8. *Notice of Time and Place for Payment.*—The
 2 sheriff may give notice by posting at not less than six
 3 public places in each magisterial district, for at least
 4 ten days before the time appointed, that between July
 5 fifteenth and August thirty-first he will attend at one or
 6 more of the most public and convenient places in each

7 district, such places to be specified in the notice, for the
8 purpose of receiving taxes due by the people residing
9 or paying taxes in such district. The notice shall also
10 state that those who pay the first installment of their
11 taxes on or before September first will be entitled to a
12 discount of two and one-half per cent. Like notice may
13 be given that between January fifteenth and February
14 twenty-eighth he will again appear in each district for
15 the collection of taxes, and that those who pay their
16 second installment on or before March first will be en-
17 titled to the same discount. Failure of the sheriff to post
18 such lists shall not impair the right of the state to collect
19 such taxes.

20 The county court of any county may order that the
21 above notice shall also be given by advertisement. Such
22 an order, once entered, shall continue in effect until
23 rescinded by the county court. Upon entry of such order,
24 the sheriff shall, besides posting as required above, insert
25 the proper notice in two newspapers of opposite politics,
26 if such there be in the county, once a week for two
27 successive weeks next preceding the fifteenth day of July

28 or the fifteenth day of January as the case may be. For
29 every failure so to advertise, the sheriff shall forfeit one
30 hundred dollars.

Sec. 14. *Payment by Sheriff Into State Treasury.*—All
2 taxes collected for the state shall be paid into the state
3 treasury by the sheriff as follows: On or before November
4 fifteenth, all such taxes collected before November first;
5 on or before April fifteenth, all collected before April
6 first. Every sheriff who fails to make any payment when
7 due shall be charged with interest at the rate of twelve
8 per cent per annum.

Sec. 18. *Exception.*—Notwithstanding the provisions of
2 sections one, three, six, eight and fourteen of this article,
3 the provisions of this article as of January first, one
4 thousand nine hundred sixty-one, shall govern the accrual
5 and collection of taxes levied upon assessed values as of
6 January first, one thousand nine hundred sixty-one, or
7 prior years.

Article 2. Delinquency and Methods of Enforcing Payment.

Section 4. *Abatement of Distress.*—Whenever by mis-
2 take taxes are assessed wholly to one person or estate

3 on a tract or lot of land, part of which has become the
4 freehold of another, by a title recorded before July first
5 of the assessment year, the goods and chattels of the
6 party or estate so assessed shall not be liable to distraint
7 for more than a due proportion of such taxes.

Sec. 10-a. *Notice of Delinquency.*—On or after April
2 first of each year the sheriff may prepare and insert twice
3 in two newspapers of opposite politics, if such there be
4 published in the county a notice stating in effect that the
5 taxes assessed for the previous year have become de-
6 linquent, and that unless paid by April thirtieth will be
7 included for publication in the forthcoming delinquent
8 lists. Of the costs of publishing this notice, the county
9 court shall pay an amount not to exceed the regular
10 commercial rate for a display advertisement of twelve
11 column inches.

Sec. 11. *Delinquent Lists; Oath.*—The sheriff, after
2 ascertaining which of the taxes assessed in his county
3 are delinquent, shall, on or before the first day of May
4 next succeeding the year for which the taxes were
5 assessed, prepare the following delinquent lists, arranged

6 by districts and alphabetically by name of the person
7 charged, and showing in respect to each the amount of
8 taxes remaining delinquent on April thirtieth: (1) A
9 list of property in the land book improperly entered or
10 not ascertainable. (2) A list of other delinquent real
11 estate. (3) A list of all other delinquent taxes.

12 The sheriff on returning each list shall, at the foot
13 thereof, subscribe an oath, which shall be subscribed
14 before and certified by some person duly authorized to
15 administer oaths, in form or effect as follows:

16 I, _____, sheriff (or deputy sheriff or collec-
17 tor) of the county of _____, do swear that the
18 foregoing list is, to the best of my knowledge and belief,
19 complete and accurate, and that I have received none of
20 the taxes listed therein.

21 Except for the oath, the tax commissioner shall pre-
22 scribe the form of the delinquent lists.

Sec. 13. *Publication and Posting of Delinquent Lists.*—

2 A copy of each of the delinquent lists shall be posted at
3 the front door of the courthouse of the county at least
4 two weeks before the session of the county court at which

5 they are to be presented for examination. At the same
6 time a copy of each list shall be printed once in two
7 newspapers of opposite politics, if such there be in the
8 county; and the costs of printing; not to exceed twenty-
9 five cents per item for each insertion in each newspaper,
10 shall be paid out of the county treasury; but in such
11 publication, only the aggregate amount of the taxes owed
12 by each person need be published. To cover the costs of
13 preparing, publishing and posting the delinquent lists,
14 a charge of one dollar shall be added to the taxes and
15 interest already due on each item listed.

16 Any person, whose taxes were delinquent on May first,
17 may have his name removed from the delinquent lists
18 prior to the time the same is delivered to the newspapers
19 for publication, by paying to the sheriff the full amount
20 of the taxes and costs owed by such person at the date of
21 such redemption. The sheriff shall collect a charge of
22 only fifty cents if redemption is made before the list is
23 delivered for publication. Costs collected by the sheriff
24 hereunder which are not expended for publication shall
25 be paid into the general county fund.

Sec. 14. *Correction of Delinquent Lists by County Court; Certification to Auditor; Recordation.*—The sheriff shall on or before June fifteenth present the delinquent lists to the county court for examination. The court having become satisfied that the lists are correct, or having corrected them if erroneous, shall direct the clerk of the court to certify a copy of each list to the auditor not later than July first. The original lists shall be preserved by the clerk in his office, and the list of delinquent real estate shall be recorded in a permanent book to be kept by him for that purpose.

Sec. 19. *Exception.*—Notwithstanding the provisions of sections four, ten-a, eleven, thirteen and fourteen of this article, the provisions of this article as of January first, one thousand nine hundred sixty-one, shall govern delinquency and methods of enforcing payment of taxes levied upon assessed values as of January first, one thousand nine hundred sixty-one, or prior years.

Article 3. Sale of Land for Taxes.

Section 2. *Second Publication and Posting of List of Delinquent Real Estate; Notice.*—On or before September

3 tenth of each year the sheriff shall prepare a second list
 4 of delinquent lands, which shall include all real estate in
 5 his county remaining delinquent as of September first,
 6 together with a notice of sale, in form or effect as follows:

7 Notice is hereby given that the following described
 8 tracts or lots of land or undivided interests therein in the
 9 county of....., which are delinquent for the
 10 nonpayment of taxes for the year (or years) 19....., will
 11 be offered for sale by the undersigned sheriff (or collec-
 12 tor) at public auction at the front door of the courthouse
 13 of the county, between the hours of ten in the morning
 14 and four in the afternoon on the day
 15 of, 19......

16 Each unredeemed tract or lot, or each unredeemed part
 17 thereof or undivided interest therein, or so much thereof
 18 as may be necessary, will be sold for the amount due
 19 thereon, as set forth in the following table:

Name of person charged with taxes	Quantity of land	Local Description	Total amount of taxes, interest and charges due to date of sale
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20 Any of the aforesaid tracts or lots, or part thereof or an
 21 undivided interest therein, may be redeemed by the pay-

22 ment to the undersigned sheriff (or collector), before sale,
23 of the total amount of taxes, interest and charges due
24 thereon up to the date of redemption.

25 Given under my hand this _____ day of
26 _____, 19_____

27 _____ Sheriff (or collector)

28 The sheriff shall publish the list and notice, once a
29 week for four successive weeks prior to the sale date
30 fixed in the notice, in two newspapers of opposite politics,
31 if such there be in the county, and the costs of printing,
32 not to exceed forty cents per item for each insertion
33 in each newspaper, shall be paid out of the county
34 treasury. He shall also post a copy of such list and notice
35 at the front door of the courthouse at least four weeks
36 before the sale. If there is no newspaper published in
37 the county, or if no such newspaper will publish the list
38 and notice for the compensation provided by law, then
39 the sheriff shall also post a copy of the notice, but not of
40 the delinquent list, at some public place in each magi-
41 sterial district at least twenty days before the sale. In

42 such case the notice shall also state that the delinquent
43 list has been posted at the front door of the courthouse.

44 To cover the costs of preparing, publishing and posting
45 the delinquent list, a charge of two dollars and fifty cents
46 shall be added to the taxes, interest and charges already
47 due on each item listed. The sum of the taxes, interest to
48 the date of sale, and other charges shall be stated in the
49 list as the total amount due.

50 Any person, whose taxes were delinquent on September
51 first, may have his name removed from the delinquent
52 list prior to the time the same is delivered to the news-
53 paper or newspapers for publication by paying to the
54 sheriff the full amount of taxes and costs owed by such
55 person at the date of such redemption. In such case, the
56 sheriff shall include but fifty cents of the costs provided
57 in this section in making such redemption. Costs col-
58 lected by the sheriff hereunder which are not expended
59 for publication shall be paid into the general county fund.

Sec. 4. *Sale by Sheriff.*—Each unredeemed tract or lot,
2 or each unredeemed part thereof or undivided interest
3 therein, or so much of any unredeemed tract or part

4 thereof as may be necessary, shall be sold by the sheriff
5 at public auction, between the hours of ten in the morn-
6 ing and four in the afternoon on the third Monday in
7 October, for the total amount of taxes, interest and
8 charges then due. If the sale is not completed on that day,
9 it shall be continued from day to day between the same
10 hours until all the land has been disposed of.

Sec. 5. *Suspension from Sale.*—Whenever it shall ap-
2 pear to the sheriff that any real estate included in the
3 list has been sold previously for taxes and not redeemed,
4 or ought not to be sold for the amount stated therein, he
5 shall suspend the sale thereof and report his reasons
6 therefor to the county court. If the court finds that the
7 real estate ought not to be sold, it shall so order; but if
8 the court finds that the real estate ought to be sold for
9 the amount stated, or for a greater or less amount, it shall
10 order the sheriff to include such real estate in his next
11 September list, unless sooner redeemed.

Sec. 14. *Auditor to Report Redemption to County
2 Officers; Disposition of Redemption Money; Credit of
3 State Taxes to Proper Fund.*—The auditor shall report

4 monthly to the sheriff, the assessor and the clerk of the
5 county court of each county all land in such county which
6 was redeemed in his office during the preceding month.

7 The assessor shall enter the fact of such redemption in
8 the land book in his office. The clerk shall file and index
9 the report in a separate volume provided for the purpose.

10 Between August fifteenth and August thirty-first of
11 each year, the auditor shall report to the sheriff of each
12 county for inclusion in his next September delinquent
13 list all tracts of land redeemed from the auditor, which
14 after purchase by the state have been reported to him by
15 the sheriff as suspended from sale, if the taxes for the
16 years of suspension were not collected by the auditor. The
17 sheriff shall be charged with such taxes and shall account

18 for them as is required in the case of current taxes. In-
19 stead of making this report, the auditor may collect the ~~taxes~~ *for*
20 taxes due ~~for~~ the year or years of suspension. Upon
21 collection thereof he shall issue a second certificate of
22 redemption, and such certificate shall be a release of the ~~land~~ *lien*
23 state's ~~lien~~ for such taxes.

24 The auditor shall each month draw his warrant upon

25 the treasury, payable to the sheriff of each county, for
26 that part of the taxes, interest and charges received by
27 him upon the redemption of the property included in his
28 report, which was owing to any of the taxing units in
29 such county. The sheriff shall account for and pay over
30 such money as if it had been paid to him for redemption
31 before sale.

32 Upon collection of delinquent taxes due the state, the
33 auditor shall credit them to the proper fund.

Sec. 44. *Exception.*—Notwithstanding the provisions of
2 sections two, four, five and fourteen of this article, the
3 provisions of this article as of January first, one thousand
4 nine hundred sixty-one, shall govern the sale of land for
5 taxes levied upon assessed values as of January first, one
6 thousand nine hundred sixty-one, or prior years.

Article 4. Sale of Lands for School Fund.

Section 9. *Auditor to Certify List of Lands to Be Sold;*
2 *Lands Heretofore Certified Made Irredeemable and Sub-*
3 *ject to Transfer or Sale.*—On or after the first day of
4 May and on or before the first day of October, of each
5 year, the auditor shall certify to the circuit court of each

6 county a list of all lands in the county subject to sale
7 under this article, except that forfeited, escheated, or
8 waste and unappropriated lands may be certified by the
9 auditor at any time after they are brought to his atten-
10 tion. He shall note the fact of certification on the land
11 record in his office. Upon completion of a list for certifica-
12 tion, a charge of one dollar shall be added to the taxes,
13 interest and charges already due on each item listed, to
14 cover the costs incurred by the auditor in the preparation
15 of the list, and in the event of sale or redemption, the
16 same shall be collected and paid into the operating fund
17 provided for in this article.

18 Escheated lands and waste and unappropriated lands
19 shall be listed separately. The list shall be arranged by
20 districts and, except in the case of waste and unappropri-
21 ated lands, alphabetically by name of the former owner.
22 The list shall state as to each item listed the information
23 required by section six of this article to be set forth in
24 the land record in the auditor's office, and shall specify
25 as to each tract listed as forfeited or delinquent the
26 amount of taxes and interest due or chargeable thereon

27 on the date of certification, the publication and other
28 charges due, with interest, and the total currently due.
29 The specification of taxes due or chargeable shall as to
30 delinquent land commence, with those for nonpayment
31 of which it was sold, and as to forfeited land with those
32 properly chargeable to it for the first year of nonentry.

33 All items certified to each circuit court shall be num-
34 bered consecutively, and all subsequent orders, entries,
35 applications or proceedings under this article in respect
36 to any item shall refer to its number and to the year of
37 certification. All tracts, lots, or parcels sold to the state
38 as a unit may be treated by the auditor as a single item
39 for purposes of certification. Subject to the provisions of
40 this section, the auditor shall prescribe a form for the list
41 and shall provide in such form adequate space to show
42 the subsequent history and final disposition of each item
43 certified.

44 The list shall be made in quadruplicate. The auditor
45 shall keep the original and shall send one copy to the
46 clerk of the circuit court, one to the clerk of the county
47 court, and one to the deputy commissioner. The clerk of

48 the circuit court and the clerk of the county court shall
49 each bind his copy in a permanent book to be labeled
50 "Report of State Commissioner of Forfeited and Delin-
51 quent Lands", and the clerk of the county court shall note
52 the fact of the certification of each item on his record of
53 delinquent lands. Such copies shall become permanent
54 records, and shall be preserved as such in the offices of
55 the auditor, the county clerk and the circuit clerk.

56 All forfeited or delinquent lands heretofore certified by
57 the auditor to the circuit courts under the provisions of
58 former law may be redeemed at any time on or before
59 the thirtieth day of June, one thousand nine hundred
60 forty-seven, by paying to the sheriff upon order of the
61 deputy commissioner the amount required for redemp-
62 tion under the provisions of chapter one hundred forty,
63 acts of the legislature, regular session, one thousand nine
64 hundred forty-five, and for this purpose, and no other,
65 such provisions in respect to redemption shall remain in
66 full force and effect until the thirtieth day of June, one
67 thousand nine hundred forty-seven. Thereafter, the
68 deputy commissioner shall allow no further redemptions,

69 and all such delinquent land shall, on the first day of
70 May, become irredeemable and subject to transfer or sale
71 under the provisions of sections three and four, article
72 thirteen of the constitution. Thereafter the deputy com-
73 missioner shall proceed as provided in this article to
74 institute suits for the sale of lands heretofore certified by
75 the auditor which are subject to sale under the provi-
76 sions hereof.

CHAPTER 18. EDUCATION

Article 4. County Superintendent of Schools.

Section 4. *Compensation.*—On or before the fifteenth
2 day of February of the year in which the superintendent
3 is appointed, the board shall fix the annual salary of the
4 superintendent for the period of appointment for the term
5 beginning on the first day of July following, but in no
6 case shall the annual salary be less than four thousand
7 dollars nor more than eight thousand dollars, both ex-
8 clusive of state aid. The board shall pay the salary from
9 the general current expense fund of the district.

Sec. 12. *Exception.*—Notwithstanding the provisions of
2 section four of this article, the provisions of this article

3 as of January first, one thousand nine hundred sixty-one,
4 shall govern the meeting of the boards of education for
5 purposes of fixing the annual salaries of superintendents
6 for the fiscal year beginning July first, one thousand nine
7 hundred sixty-one.

Article 5. District Board of Education.

Section 4. *Meetings; Quorum; Employment and Assign-*
2 *ment of Teachers; Compensation of Members; Affiliation*
3 *with State and National Associations.*—The board shall
4 meet on the first Monday of July and as otherwise
5 directed by law and at such other times as the board may
6 fix upon its records. At any meeting as authorized above
7 and in compliance with the provisions of article four of
8 this chapter, the board may employ such qualified
9 teachers, or those who will qualify by the time of entering
10 upon their duties, necessary to fill existing or anticipated
11 vacancies for the current or next ensuing school year. On
12 or before the first Monday in May the superintendent
13 shall furnish to the board a list of those probationary and
14 continuing contract teachers to be considered for trans-

15 fer and subsequent assignment for the next ensuing
16 school year.

17 Special meetings may be called by the president or any
18 three members, but no business shall be transacted other
19 than that designated in the call.

20 A majority of the members shall constitute the quorum
21 necessary for the transaction of official business.

22 Board members shall receive compensation at the rate
23 of twenty dollars per meeting attended. But they shall
24 not receive pay for more than eighteen meetings in any
25 one fiscal year.

26 Members shall also be paid, upon the presentation of
27 an itemized sworn statement, for all necessary traveling
28 expenses incurred on official business, at the order of the
29 board.

30 When, by a majority vote of its members, a county
31 board of education deems it a matter of public interest,
32 such board may join the West Virginia school board
33 association and the national school board association, and
34 may pay such dues as may be prescribed by said associa-
35 tions and approved by action of the respective county

36 boards. Membership dues and actual traveling expense
37 of board members for attending meetings of the West
38 Virginia school board association may be paid by their
39 respective county boards of education out of funds avail-
40 able to meet actual expenses of the members, but no
41 allowance shall be made except upon sworn itemized
42 statements.

Sec. 37. *Exception.*—Notwithstanding the provisions of
2 section four of this article, the provisions of this article
3 as of January first, one thousand nine hundred sixty-one,
4 shall govern the meetings of the boards of education for
5 the calendar year one thousand nine hundred sixty-one.

Article 9. School Finances.

Section 2-a. *Levy by Board; Increased Levy.*—The
2 board, as provided by section nine, article eight of chapter
3 eleven, shall impose a levy for the maintenance and
4 operation of all schools in the county. This levy shall be
5 uniform throughout the county and the funds shall be
6 distributed and expended without regard to the locality
7 from which collected: *Provided, however,* That if a
8 majority of the voters of any political subdivision of the

9 county shall file with the board of education of the county
10 of which such political subdivision is a part, at their
11 budget session as provided by section nine, article eight
12 of chapter eleven, a petition praying for increased sal-
13 aries, funds for the support and maintenance of libraries,
14 medical and dental clinics, supervision and/or an exten-
15 sion of the school term therein for a given number of
16 months, the board shall extend the term of school for
17 the number of months requested in such petition and
18 shall lay levies sufficiently high on each one hundred
19 dollars' valuation of taxable property within such political
20 subdivision according to the last assessment thereof for
21 such purpose or purposes as specified in the petition,
22 which levies shall be separated and designated as a special
23 maintenance fund levy and special teachers' fund levy
24 of the political unit for which such levies are laid.

25 All additional levies so authorized shall be made as
26 provided by law and shall in no case exceed the statutory
27 limitation or maximum for the various classes of property
28 of the political subdivision authorizing the same.

29 Upon a petition of one hundred taxpayers of any politi-

30 cal subdivision of a county to the board of education of
31 the county of which such political subdivision is a part,
32 the board of education shall call an election within said
33 political subdivision for the purpose of authorizing the
34 county board of education to lay special increased rates
35 of levy on the property of said political subdivision, as
36 provided by law, for educational purposes as may be set
37 forth in the petition and in the call for the election.

38 The bonded indebtedness incurred by former magiste-
39 rial school district boards and independent district boards
40 shall remain the debt of the property originally pledged
41 as security for the payment of the obligation.

42 The county board shall impose separate levies in the
43 manner provided by sections nine and thirteen, article
44 eight, chapter eleven, upon the property in former mag-
45 isterial districts and independent districts for the pay-
46 ment of current requirements of principal and interest of
47 bonded indebtedness incurred prior to the creation of the
48 county school districts.

Sec. 3-a. *Publication of Financial Statement by County*

2 *Board of Education.*—The county board of education of

3 every county, within four weeks after the beginning of
4 each fiscal year, shall prepare and cause to be published,
5 one time, on a form to be prescribed by the state tax
6 commissioner and the state superintendent of free schools,
7 in two newspapers of opposite politics, if there be such
8 within the county, or if none be published therein (or
9 if no such paper will publish the same for the price fixed
10 by law therefor), the same shall be posted at each place
11 of voting in the county, a statement of the receipts and
12 expenditures of said board during the previous fiscal
13 year, showing the total receipts and the general sources
14 from which received, the name of each person receiving
15 money from any fund, together with the total amount
16 received during the fiscal year and the purpose for which
17 paid, arranging same under appropriate heads, the cost
18 of publishing such statement to be paid by the board from
19 the maintenance fund of said board. Such statement shall
20 also show a specific statement of all debts of the board,
21 the purpose for which each debt was contracted, its due
22 date, and to what date the interest thereon has been paid.
23 As soon as is practicable following the close of the fiscal

24 year, a copy of the published statement herein required
25 shall be filed by the board with the state tax commissioner
26 and with the state superintendent of free schools.

Sec. 8. *Exception.*—Notwithstanding the provisions of
2 sections two-a and three-a of this article, the provisions
3 of this article as of January first, one thousand nine
4 hundred sixty-one, shall govern for the year one thousand
5 nine hundred sixty-one, insofar as they relate to school
6 finances.

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

Thomas Davis, Jr.
Chairman Senate Committee

Mrs. H. H. Withrow
Chairman House Committee

Originated in the Senate.

Takes effect

passage.

introduced for
Thomas H. ...
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Howard W. ...
President of the Senate
Julius W. Singleton Sr.
Speaker House of Delegates

The within this the

day of, 1961.

Governor



Filed in Office of the Secretary of State
of West Virginia
MAR 17 1961
JOE F. BURDETT
SECRETARY OF STATE