

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1961

121  
**ENROLLED**

SENATE BILL NO. 171

*Carson, Mr. President*  
(By Mr. *Carson*) *High* *Mr. Carigan*

PASSED *March 11th* 1961

In Effect *Twenty days from* Passage

Filed in Office of the Secretary of State  
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)

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

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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 of .....ss:

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-

ok justice  
(by FE)

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

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-

tion. It shall thereupon be the duty of such prosecuting attorney to institute and prosecute proceedings in the name of the State of West Virginia against the defaulting taxpayer, or in case of a decedent, against his personal representative, in the circuit court upon motion, whereof the defendant shall have at least twenty days' notice. Either party shall have the right to have the issue tried by jury, and the state, as well as the defendant, shall have the right to an appeal. Ten per cent of the amount collected and an attorney's fee of ten dollars to be taxed as a part of the cost shall be collected and paid over by the prosecuting attorney to the sheriff of the county and by him credited to the general county fund. No special counsel shall be employed to institute or conduct such suits. Any prosecuting attorney failing or refusing to perform the duties required of him by this section shall forfeit the sum of one hundred dollars to be recovered against him by the state tax commissioner in the name of the State of West Virginia upon twenty days' notice by motion in any court having jurisdiction. The amount collected 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   longing 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 Busi-*  
2 *ness by Natural Persons.*—The value of the capital used  
3 by any individual or firm not incorporated, in any trade  
4 or business taxable by law, shall be ascertained in the  
5 following manner: The owner, agent, or chief accountant  
6 of every such trade or business, except the business of  
7 agriculture, carried on in any county of the state, shall,  
8 annually, between the first day of the assessment year

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-

pend thereto a certificate in substantially the following  
form:

Subscribed and sworn to before me, a \_\_\_\_\_  
for the county of \_\_\_\_\_ and State of West Vir-  
ginia, by \_\_\_\_\_, assessor for said  
county, this the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_  
\_\_\_\_\_

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

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

*of the*  
*(by the)*

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-



tion shall list the tangible personal property in the magisterial district wherein it is on the first day of the assessment year, and chattels real in the magisterial district wherein the land to which they relate is located; and he shall list for taxation in the magisterial district in which he resides the notes, bonds, bills and accounts receivable, stocks and other intangible personal property subject to taxation belonging to himself or under his charge or control, whether the same, or the evidence thereof be in or out of the state; but capital, and intangible property (except real estate and chattels real) employed in any trade or business (other than agriculture) belonging to a company whether it is incorporated or not, or to an individual, shall be assessed for taxation in the magisterial district wherein the principal office for the transaction of the financial concerns pertaining to such trade or business is located; or, if there be no such office, then in the district where the operations are carried on. Goods and chattels and other tangible personal property not exempt from taxation which may not be 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.

Sec. 9. *Compelling Such Return; Procuring Informa-  
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-

pany shall be returned to the board of public works for assessment as personal property. As soon as such assessment is made, the secretary of the board shall notify the owner or operator affected thereby of the amount thereof by written notice deposited in the United States post office, addressed to such owner or operator at the principal office or place of business of such owner or operator. Such assessment and valuation shall be final and conclusive, unless the same be appealed from in the manner following, within fifteen days after such notice is so deposited.

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

—The auditor shall, as soon as possible after such assessment is completed, make out and transmit by mail or otherwise, to such owner or operator, a statement of all taxes and levies so charged, and it shall be the duty of such owner or operator, so assessed and charged, to pay one-half of the amount of such taxes and levies into the treasury of the state by the first day of September and the remaining one-half by the first day of the following 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 improve-  
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 curring 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*

2 *Court; Certification to Auditor; Recordation.*—The sheriff  
3 shall on or before June fifteenth present the delinquent  
4 lists to the county court for examination. The court  
5 having become satisfied that the lists are correct, or  
6 having corrected them if erroneous, shall direct the clerk  
7 of the court to certify a copy of each list to the auditor  
8 not later than July first. The original lists shall be pre-  
9 served by the clerk in his office, and the list of delinquent  
10 real estate shall be recorded in a permanent book to be  
11 kept by him for that purpose.

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

**Article 3. Sale of Land for Taxes.**

Section 2. *Second Publication and Posting of List of*

2 *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
---	---------------------	----------------------	--

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 *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 *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

Chairman Senate Committee

*Mrs. H. H. Kithrow*  
Chairman House Committee

Chairman House Committee

Originated in the Senate.

**Takes effect**

passage.

Originated in the Senate.

Takes effect immediately

William H. East  
Clerk of the Senate

*Clerk of the Senate*

C. A. Blankenship

*Clerk of the House of Delegates*

Howard E. Benson.

President of the Senate

President of the Senate  
Julius W. Singletary Sr.  
Speaker House of Delegates

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**