

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1965



ENROLLED

HOUSE BILL No. 794

(By Mr. Milt)



PASSED March 13 1965

In Effect ninety days from Passage



FILED IN THE OFFICE OF
JOE F. GILBERT
SECRETARY OF STATE
THIS DATE 3-19-65

#794

ENROLLED

House Bill No. 794

(By MR. WILT)

[Passed March 13, 1965; in effect ninety days from passage.]

AN ACT to amend and reenact sections two and three, article twenty, chapter nineteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, all relating to assessing and collecting of head tax on dogs; duties of assessors and sheriffs relating thereto; and registration of dog kennels.

Be it enacted by the Legislature of West Virginia:

That sections two and three, article twenty, chapter nineteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Article 20. Dogs.**Section 2. Collection of Head Tax on Dogs; Duties of****2 Assessor and Sheriff; Registration of Dogs; Disposition of****3 Head Tax; Taxes on Dogs Not Collected by Assessor.—**

4 It shall be the duty of the county assessor and his deputies
5 of each county within this state, at the time they are
6 making assessment of the personal property within such
7 county, to assess and collect a head tax of one dollar on
8 each male or spayed female dog and of two dollars on
9 each unspayed female dog; and in addition to the above,
10 the assessor and his deputies shall have the further duty
11 of collecting any such head tax on dogs as may be levied
12 by the ordinances of each and every municipality within
13 the county. In the event that the owner, keeper, or per-
14 son having in his possession or allowing to remain on
15 any premises under his control any dog above the age
16 of six months, shall refuse or fail to pay such tax, when
17 the same is assessed or within fifteen days thereafter,
18 to the assessor or deputy assessor, then such assessor or
19 deputy assessor shall certify such tax to the county dog
20 warden; if there be no county dog warden he shall certify

21 such tax to the county sheriff, who shall take charge of
22 the dog for which the tax is delinquent and impound the
23 same for a period of fifteen days, for which service he
24 shall be allowed a fee of one dollar and fifty cents to be
25 charged against such delinquent taxpayer in addition to
26 the taxes herein provided for. In case the tax and im-
27 pounding charge herein provided for shall not have been
28 paid within the period of fifteen days, then the sheriff
29 may sell the impounded dog and deduct the impounding
30 charge and the delinquent tax from the amount received
31 therefor, and return the balance, if any, to the delinquent
32 taxpayer. Should the sheriff fail to sell the dog so im-
33 pounded within the time specified herein, he shall kill
34 such dog and dispose of its body.

35 At the same time as the head tax is assessed, the as-
36 sessor and his deputies shall, on the forms prescribed
37 under section four of this article, take down the age,
38 sex, color, character of hair (long or short) and breed
39 (if known) and the name and address of the owner,
40 keeper or harborer thereof. When the head tax, and
41 extra charges, if any, are paid, the officer to whom pay-

42 ment is made shall issue a certificate of registration and
43 a registration tag for such dog.

44 In addition to the assessment and registration above
45 provided for, whenever a dog either is acquired or be-
46 comes six months of age after the assessment of the per-
47 sonal property of the owner, keeper or harborer thereof,
48 the said owner, keeper or harborer of said dog shall,
49 within ten days after the acquisition or maturation, reg-
50 ister the said dog with the assessor, and pay the head
51 tax thereon unless the prior owner, keeper or harborer
52 paid the head tax.

53 All certificates of registration and registration tags is-
54 sued pursuant to the provisions of this section shall be
55 issued for the fiscal year and shall be valid from the date
56 on which issued until the thirtieth day of June of that
57 fiscal year, or until reissued by the assessor or his deputy
58 in the regular performance of his duties, but in no case
59 shall previous registration tags be valid after September
60 thirtieth of the next ensuing fiscal year.

61 The assessor collecting the head tax on dogs shall be
62 allowed a commission of ten per cent upon all such taxes

63 collected by him, and shall turn in to the county treasury
64 ninety per cent of such taxes so collected, as are levied
65 by this section; and the assessor shall turn over to the
66 treasurer or other proper officer of each and every mu-
67 nicipality within the county ninety per cent of such taxes
68 levied by the ordinances of such municipality. All such
69 dog taxes, except those belonging to municipalities, shall
70 be accredited to the dog and kennel fund provided for
71 in section ten of this article. Such dog taxes as are col-
72 lected for and turned over to municipalities shall be
73 deposited by the proper officer of such municipality to
74 such fund and shall be expended in such manner as the
75 law of such municipality may provide. All taxes on dogs
76 not collected by the assessor shall be collected by the
77 regular tax collecting officer of the county and placed to
78 the credit of the dog and kennel fund.

Sec. 3. Registration of Dog Kennels; Fee.—Every
2 owner or operator of a kennel, wherein dogs are bred,
3 kept, boarded or sold as a commercial venture for profit
4 shall annually, between the first day of July and the
5 thirtieth day of September of each year, file with the

6 assessor of the county in which such kennel is located,
7 kept or maintained, an application for the registration of
8 such kennel for the fiscal year. Such application shall
9 state the location of the kennel, the name and address of
10 the person actually in charge of and supervising it, and
11 the name and address of the owner of the kennel. Upon
12 the filing of such application, together with the payment
13 to the assessor of a fee of ten dollars the assessor shall
14 issue a certificate of registration for such kennel. The
15 registration of a kennel, as herein provided, shall entitle
16 the registrant to register and receive certificates and tags
17 for not more than five dogs without the payment of a
18 separate head tax on such dogs. The head tax provided
19 for in section two of this article shall, on such five or less
20 dogs, be included in and charged against the kennel
21 registration fee herein provided.

22 Every person upon becoming the owner or operator
23 of a kennel of dogs as herein described after the thirtieth
24 day of September of any year shall, within three days
25 after becoming such owner or operator, register such
26 kennel for the remainder of the current fiscal year in the

27 manner, and upon the payment of the registration fee,
28 herein provided.

29 All certificates of registration issued pursuant to the
30 provisions of this section shall be issued for the fiscal
31 year, and shall be valid from the date on which issued
32 until the thirtieth day of June of that fiscal year.

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

O. Ray Parker
Chairman Senate Committee

James W. Loop
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

Thomas M. Myers
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Howard Gibson
President of the Senate

H. Nelson White
Speaker House of Delegates

The within approved this the 19
day of March, 1965.

Walter C. Smith
Governor

