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:
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Article 20. Dogs.

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

It shall be the duty of the county assessor and his deputies of each county within this state, at the time they are making assessment of the personal property within such county, to assess and collect a head tax of one dollar on each male or spayed female dog and of two dollars on each unspayed female dog; and in addition to the above, the assessor and his deputies shall have the further duty of collecting any such head tax on dogs as may be levied by the ordinances of each and every municipality within the county. In the event that the owner, keeper, or person having in his possession or allowing to remain on any premises under his control any dog above the age of six months, shall refuse or fail to pay such tax, when the same is assessed or within fifteen days thereafter, to the assessor or deputy assessor, then such assessor or deputy assessor shall certify such tax to the county dog warden; if there be no county dog warden he shall certify
such tax to the county sheriff, who shall take charge of
the dog for which the tax is delinquent and impound the
same for a period of fifteen days, for which service he
shall be allowed a fee of one dollar and fifty cents to be
charged against such delinquent taxpayer in addition to
the taxes herein provided for. In case the tax and im-
pounding charge herein provided for shall not have been
paid within the period of fifteen days, then the sheriff
may sell the impounded dog and deduct the impounding
charge and the delinquent tax from the amount received
therefor, and return the balance, if any, to the delinquent
taxpayer. Should the sheriff fail to sell the dog so im-
pounded within the time specified herein, he shall kill
such dog and dispose of its body.

At the same time as the head tax is assessed, the as-
sessor and his deputies shall, on the forms prescribed
under section four of this article, take down the age,
sex, color, character of hair (long or short) and breed
(if known) and the name and address of the owner,
keeper or harbore thereof. When the head tax, and
extra charges, if any, are paid, the officer to whom pay-
ment is made shall issue a certificate of registration and
a registration tag for such dog.

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

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

The assessor collecting the head tax on dogs shall be
allowed a commission of ten per cent upon all such taxes
collected by him, and shall turn in to the county treasury ninety per cent of such taxes so collected, as are levied by this section; and the assessor shall turn over to the treasurer or other proper officer of each and every municipality within the county ninety per cent of such taxes levied by the ordinances of such municipality. All such dog taxes, except those belonging to municipalities, shall be accredited to the dog and kennel fund provided for in section ten of this article. Such dog taxes as are collected for and turned over to municipalities shall be deposited by the proper officer of such municipality to such fund and shall be expended in such manner as the law of such municipality may provide. All taxes on dogs not collected by the assessor shall be collected by the regular tax collecting officer of the county and placed to the credit of the dog and kennel fund.

Sec. 3. Registration of Dog Kennels; Fee.—Every owner or operator of a kennel, wherein dogs are bred, kept, boarded or sold as a commercial venture for profit shall annually, between the first day of July and the thirtieth day of September of each year, file with the
assessor of the county in which such kennel is located, kept or maintained, an application for the registration of such kennel for the fiscal year. Such application shall state the location of the kennel, the name and address of the person actually in charge of and supervising it, and the name and address of the owner of the kennel. Upon the filing of such application, together with the payment to the assessor of a fee of ten dollars the assessor shall issue a certificate of registration for such kennel. The registration of a kennel, as herein provided, shall entitle the registrant to register and receive certificates and tags for not more than five dogs without the payment of a separate head tax on such dogs. The head tax provided for in section two of this article shall, on such five or less dogs, be included in and charged against the kennel registration fee herein provided.

Every person upon becoming the owner or operator of a kennel of dogs as herein described after the thirtieth day of September of any year shall, within three days after becoming such owner or operator, register such kennel for the remainder of the current fiscal year in the
manner, and upon the payment of the registration fee, herein provided. All certificates of registration issued pursuant to the provisions of this section shall be issued for the fiscal year, and shall be valid from the date on which issued 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.

Chairman Senate Committee

Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 19

day of March, 1965.

Governor