

WEST VIRGINIA LEGISLATURE  
REGULAR SESSION, 1971



ENROLLED

HOUSE BILL No. 835

(By Mrs GEIVEN AND MR. BALLOU)



PASSED MARCH 8, 1971

In Effect JULY 1, 1971 Passage



FILED IN THE OFFICE  
JOHN D. FORKESILLER, IV  
SECRETARY OF STATE

THIS DATE 4-2-71

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AN ACT to repeal section three, article thirteen, chapter eight; to amend and reenact section five-(fifty-six), article two, chapter eleven, section two, article five of said chapter eleven and section one, article seven of said chapter eleven; to amend and reenact section twelve, article one, chapter eleven-a; to amend and reenact section twenty-three, article ten, chapter seventeen; and to amend and reenact section six, article nine, chapter eighteen, all of the code of West Virginia, one thousand nine hundred thirty-one, as amended, all relating to taxes, collection, records, receipts and disposition thereof; and repealing or amending from the code reference to capitation taxes.

*Be it enacted by the Legislature of West Virginia:*

That section three, article thirteen, chapter eight be repealed; that section five-(fifty-six), article two, chapter eleven,

section two, article five of said chapter eleven and section one, article seven of said chapter eleven be amended and reenacted; that section twelve, article one, chapter eleven-a be amended and reenacted; that section twenty-three, article ten, chapter seventeen be amended and reenacted; and that section six, article nine, chapter eighteen, all of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted, all to read as follows:

## **CHAPTER 11. TAXATION.**

### **ARTICLE 2. ASSESSORS.**

#### **§11-2-5(56). Salaries paid out of county fund.**

1     The salaries of assessors and their deputies, assistants  
2     and employees shall be paid out of the county fund at  
3     the time and in the manner now provided by law for  
4     paying other county officers.

### **ARTICLE 5. ASSESSMENT OF PERSONAL PROPERTY.**

#### **§11-5-2. Personal property books.**

1     In his personal property books the assessor shall enter  
2     the names and post-office addresses of the owners of  
3     personal property alphabetically arranged by districts,  
4     showing separately the values of:

5 (1) All tangible personal property employed exclu-  
6 sively in agriculture including horticulture and grazing;

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

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

11 (4) The total of one, two and three;

12 (5) All other tangible personal property.

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

**§11-7-1. Collection of capitation taxes for tax year 1970; effective date; legislative intent.**

1 It is hereby declared to be the intent of the Legislature  
2 that the provisions of this act whereby the former pro-  
3 visions for collection of capitation taxes are repealed,  
4 shall become effective July one, one thousand nine hun-  
5 dred seventy-one, but that such effective date shall in  
6 no way impair the right of the sheriff or any other public  
7 official in carrying out the law as existing prior to the

8 passage of this act with respect to capitation taxes due  
9 and collectible for the tax year one thousand nine hundred  
10 seventy or any other prior year, the collection of which  
11 was formerly provided for under the provisions of this  
12 section.

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

### **ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.**

#### **§11A-1-12. Receipt for taxes.**

1 The sheriff or his deputy shall deliver to the person  
2 paying any taxes a written or printed receipt therefor,  
3 and shall retain for his records the stub or duplicate of  
4 such receipt. The receipt and the stub or duplicate shall  
5 specify the total value of personal property; the num-  
6 ber of acres of land, and the number of town lots, with  
7 the valuation of each tract or lot separately charged;  
8 and shall show the total amount of the aggregate tax  
9 paid for state, school, county, municipal, district, and  
10 any other purpose for which levied. The officer receiv-  
11 ing payment shall sign each receipt in his own hand-

12 writing. The sheriff shall furnish to each taxpayer a  
13 statement showing the levies laid for each class of tax-  
14 able property in each taxing district of the county when  
15 requested so to do by the taxpayer. The sheriff shall  
16 cause a statement of the levies, as aforesaid, to be posted  
17 at the front door of the courthouse and at two conspic-  
18 uous places in his office, but failure to post such state-  
19 ment shall in no wise affect the rights of the state, or  
20 any of its agencies, to collect such taxes. The tax commis-  
21 sioner may prescribe uniform tax statements and re-  
22 ceipts, not inconsistent herewith, for use in all counties  
23 of the state.

## **CHAPTER 17. ROADS AND HIGHWAYS.**

### **ARTICLE 10. COUNTY COURTS; MUNICIPALITIES; GENERAL AUTHORITY AND DUTIES AS TO ROADS, ETC.**

#### **§17-10-23. Levy tax on property outside municipalities.**

1 The county court of each county may levy a tax on all  
2 property situated outside of municipalities as follows:  
3 On class one property, as defined by law, not to exceed  
4 twelve and one-half cents on the one hundred dollars'  
5 valuation, and on class two property, as defined by law,

6 not to exceed twenty-five cents on the one hundred dol-  
7 lars' valuation. The levy tax shall be collected by the  
8 sheriff and the proceeds thereof shall be paid into the  
9 state treasury and credited to the road fund for the benefit  
10 of and to be expended for the maintenance, repair,  
11 construction and reconstruction of the roads of the  
12 county, outside of municipalities, in which the tax was  
13 raised.

## **CHAPTER 18. EDUCATION.**

### **ARTICLE 9. SCHOOL FINANCES.**

#### **§18-9-6. General school fund.**

1 A separate school fund, to be called the "general school  
2 fund," shall be set apart for the support of the free schools  
3 of the state, and the revenue from the following sources  
4 and not otherwise appropriated shall be paid into it:

- 5 (1) The income of the school funds;
- 6 (2) The net proceeds of all fines and forfeitures  
7 which accrued to the state during the previous year,  
8 except fines referred to in section six, article eight of this  
9 chapter;
- 10 (3) All moneys arising from the sources named in

11 section four, article twelve of the Constitution, heretofore  
12 going to the "school fund" but as now amended going  
13 to the "general school fund";

14 (4) All interest on public moneys received from state  
15 depositories;

16 (5) State license tax on marriages;

17 (6) State tax on forfeitures;

18 (7) State tax on state licenses, except on motor vehi-  
19 cles and on owners, chauffeurs, operators and dealers in  
20 motor vehicles, hunting and fishing licenses and state  
21 licenses paid directly to the state auditor and secretary  
22 of state; and

23 (8) All funds from any source paid into the treasury  
24 for school purposes and not otherwise appropriated.

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

  
Chairman Senate Committee

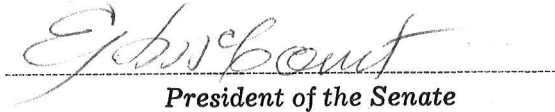
  
Chairman House Committee

Originated in the House.

Takes effect July 1, 1971.

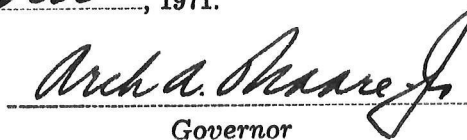
  
Clerk of the Senate

  
Clerk of the House of Delegates

  
President of the Senate

  
Speaker House of Delegates

The within approved this the 1st  
day of April, 1971.

  
Governor



PRESENTED TO THE  
GOVERNOR

Date 3/13/71

3:45 p.m.

RECEIVED

APR 2 11 51 PM '71

OFFICE OF  
SECRETARY OF STATE  
STATE OF WEST VIRGINIA