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OFFICE OF  
SECRETARY OF STATE  
STATE OF WEST VIRGINIA

## WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1976

— ● —

# ENROLLED

HOUSE BILL No. 771

(By Mr. Stacy)

— ● —

PASSED February 24, 1976

In Effect ninety days from Passage



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FILED IN THE OFFICE OF  
SECRETARY OF STATE OF  
WEST VIRGINIA

THIS DATE 3/4/76

**ENROLLED**

**H. B. 771**

**(By MR. STACY)**

[Passed February 24, 1976; in effect ninety days from passage.]

AN ACT to amend and reenact section eight, article one, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to real and personal property taxes; notice of time and place for payment; requiring sheriff to mail a copy of taxpayer's tax ticket to such taxpayer's last known address; providing for comparison of delinquent list with land books and mailing of copy of tax ticket to transferee shown on delinquent list.

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

That section eight, article one, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

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

**§11A-1-8. Notice of time and place for payment.**

1 The sheriff may give notice by posting at not less than  
2 six public places in each magisterial district, for at least  
3 ten days before the time appointed, that between July  
4 fifteenth and August thirty-first he will attend at one or  
5 more of the most public and convenient places in each  
6 district, such places to be specified in the notice, for the  
7 purpose of receiving taxes due by the people residing or  
8 paying taxes in such district. The notice shall also state  
9 that those who pay the first installment of their taxes on  
10 or before September first will be entitled to a discount of

11 two and one-half percent. Like notice may be given that  
12 between January fifteenth and February twenty-eighth he will  
13 again appear in each district for the collection of taxes,  
14 and that those who pay their second installment on or before  
15 March first will be entitled to the same discount. Failure  
16 of the sheriff to post such lists shall not impair the right  
17 to collect such taxes, the right to collect any interest or  
18 penalty imposed as a result of the failure to pay such taxes,  
19 or the methods of enforcing the payment of such taxes,  
20 interest or penalty.

21 The county commission of any county may order that  
22 the above notice shall also be given by advertisement. Such  
23 an order, once entered, shall continue in effect until rescinded  
24 by the county commission. Upon entry of such order, the  
25 sheriff shall, besides posting as required above, publish the  
26 proper notice as a Class II legal advertisement in compliance  
27 with the provisions of article three, chapter fifty-nine of this  
28 code, and the publication area for such publication shall be  
29 the county. Such notice shall be so published within fourteen  
30 consecutive days next preceding the fifteenth day of July or the  
31 fifteenth day of January as the case may be. For every failure  
32 so to advertise, the sheriff shall forfeit one hundred dollars.

33 Notwithstanding the foregoing provisions, the sheriff shall  
34 send to every person owing real or personal property taxes  
35 a copy of such taxpayers annual tax ticket or tickets showing  
36 what tax is due and how such tax may be paid. Such copy  
37 shall be sent to the last known address of such taxpayer by  
38 first class United States mail.

39 Failure of the sheriff to send or failure of the taxpayer to  
40 receive such copy shall not impair the right to collect such  
41 taxes, the right to collect any interest or penalty imposed as  
42 a result of the failure to pay such taxes, or the method of  
43 enforcing the payment of such taxes, interest or penalty.

44 At such time as the sheriff prepares the delinquent list for  
45 real property, he shall compare such list with a copy of the  
46 land books most recently delivered by the assessor to the  
47 board of review and equalization pursuant to section nineteen,  
48 article three of this chapter. The assessor shall make a copy  
49 of said land books available to the sheriff. If property on the

50 delinquent list should appear as a transfer on said land books  
51 with the delinquent owner as the transferor, the sheriff shall  
52 send to the transferee at his last known address by first class  
53 United States mail a copy of the annual tax ticket or tickets  
54 showing what taxes are due upon the real property of such  
55 transferee and how they may be paid as prescribed in this  
56 section.

57 Failure of the sheriff to send or failure of the taxpayer to  
58 receive such copy shall not impair the right to collect such  
59 taxes, the right to collect any interest or penalty imposed as  
60 a result of the failure to pay such taxes, or the method of  
61 enforcing the payment of such taxes, interest or penalty.

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

James L. Davis  
Chairman Senate Committee

Reuben C. Churchman  
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

J. C. Sullivan Jr.  
Clerk of the Senate

C. A. Blankenship  
Clerk of the House of Delegates

W. T. Battle, Jr.  
President of the Senate

Louis H. McNamee  
Speaker House of Delegates

The within approved this the 3<sup>rd</sup> ..  
day of March, 1976.

Andrew H. Hays, Jr.  
Governor



PRESENTED TO THE  
GOVERNOR

ate 2/26/76  
me 3:25 p.m.