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SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 1992



ENROLLED

HOUSE BILL No. 4677

(By Delegates Mezzatesta and L. White)



Passed March 7, 1992

In Effect July 1, 1992 ~~Passage~~

ENROLLED
H. B. 4677

(By DELEGATES MEZZATESTA AND L. WHITE)

[Passed March 7, 1992; in effect July 1, 1992.]

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 authorizing the sheriff to include notices of taxes and fees owed to the county or a municipality with notices of real or personal property taxes.

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; mailing of tax tickets.

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
5 or 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
10 on or before September first will be entitled to a
11 discount of two and one-half percent. Like notice may
12 be given that between January fifteenth and February

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

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25 until rescinded by the county commission.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

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

43 Failure of the sheriff to send or failure of the taxpayer
44 to receive such copy shall not impair the right to collect
45 such taxes, the right to collect any interest or penalty
46 imposed as a result of the failure to pay such taxes, or
47 the method of enforcing the payment of such taxes,
48 interest or penalty.

49 At such time as the sheriff prepares the delinquent
50 list for real property, he shall compare such list with
51 a copy of the landbooks most recently delivered by the
52 assessor to the board of review and equalization

53 pursuant to section nineteen, article three of this
54 chapter. The assessor shall make a copy of said
55 landbooks available to the sheriff. If property on the
56 delinquent list should appear as a transfer on said
57 landbooks with the delinquent owner as the transferor,
58 the sheriff shall send to the transferee at his last known
59 address by first class United States mail a copy of the
60 annual tax ticket or tickets showing what taxes are due
61 upon the real property of such transferee and how they
62 may be paid as prescribed in this section.

63 Failure of the sheriff to send or failure of the taxpayer
64 to receive such copy shall not impair the right to collect
65 such taxes, the right to collect any interest or penalty
66 imposed as a result of the failure to pay such taxes, or
67 the method of enforcing the payment of such taxes,
68 interest or penalty.

69 In addition to the notice of real or property taxes
70 owed, provided in this section, the county commission of
71 any county may order that the sheriff include in the
72 mailing notice of any taxes or other fees owed to the
73 county or a municipality in the county.

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

Norman Leck

Chairman Senate Committee

Ernest C. Moore

Chairman House Committee

Originating in the House.

Takes effect July 1, 1992.

Harold R. Adams
Clerk of the Senate

Donald G. Kopp

Clerk of the House of Delegates

Paul Burdette
President of the Senate

Robert C. Bell

Speaker of the House of Delegates

The within is approved..... this the 31st
day of March..... 1992.

Yaston Caperton
Governor

PRESENTED TO THE

GOVERNOR

Date 3/25/92

Time 12:10 pm