

RECEIVED

98 APR -7 AM 9 20

OFFICE OF THE CLERK
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 1998



ENROLLED

House Bill No. 4457

(By Delegates Hunt, Amores, Rowe, Seacrist,
Spencer, Webb and Henderson)



Passed March 13, 1998

In Effect July 1, 1998

RECEIVED

98 APR -7 AM 9 21

OFFICE OF THE CLERK
SECRETARY OF STATE

ENROLLED

H. B. 4457

(BY DELEGATES HUNT, AMORES, ROWE,
SEACRIST, SPENCER, WEBB AND HENDERSON)

[Passed March 13, 1998; in effect July 1, 1998.]

AN ACT to amend and reenact section two, article twenty, chapter nineteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the collection of head tax on dogs; and exempting dogs used as guide or support dogs by disabled persons.

Be it enacted by the Legislature of West Virginia:

That section two, 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 AND CATS.

§19-20-2. 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.

1 It shall be the duty of the county assessor and his or
2 her deputies of each county within this state, at the time
3 they are making assessment of the personal property
4 within such county, to assess and collect a head tax of
5 three dollars on each dog, male or female; and in addition
6 to the above, the assessor and his or her deputies shall have
7 the further duty of collecting any such head tax on dogs
8 as may be levied by the ordinances of each and every
9 municipality within the county. However, no head tax

10 may be levied against any guide or support dog especially
11 trained for the purpose of serving as a guide, leader,
12 listener or support for a blind person, deaf person or a
13 person who is physically or mentally disabled because of
14 any neurological, muscular, skeletal or psychlogical
15 disorder that causes weakness or inability to perform any
16 function. Guide or support dogs must be registered as
17 provided by this section. In the event that the owner,
18 keeper or person having in his or her possession or
19 allowing to remain on any premises under his or her
20 control any dog above the age of six months, shall refuse
21 or fail to pay such tax, when the same is assessed or within
22 fifteen days thereafter, to the assessor or deputy assessor,
23 then such assessor or deputy assessor shall certify such tax
24 to the county dog warden; if there be no county dog
25 warden he or she shall certify such tax to the county
26 sheriff, who shall take charge of the dog for which the tax
27 is delinquent and impound the same for a period of
28 fifteen days, for which service he or she shall be allowed a
29 fee of one dollar and fifty cents to be charged against
30 such delinquent taxpayer in addition to the taxes herein
31 provided for. In case the tax and impounding charge
32 herein provided for shall not have been paid within the
33 period of fifteen days, then the sheriff may sell the
34 impounded dog and deduct the impounding charge and
35 the delinquent tax from the amount received therefor, and
36 return the balance, if any, to the delinquent taxpayer.
37 Should the sheriff fail to sell the dog so impounded within
38 the time specified herein, he or she shall kill such dog and
39 dispose of its body.

40 At the same time as the head tax is assessed, the
41 assessor and his or her deputies shall, on the forms
42 prescribed under section four of this article, take down the
43 age, sex, color, character of hair (long or short) and breed
44 (if known) and the name and address of the owner, keeper
45 or harbinger thereof. When the head tax, and extra
46 charges, if any, are paid, the officer to whom payment is
47 made shall issue a certificate of registration and a
48 registration tag for such dog.

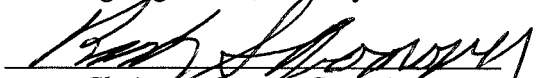
49 In addition to the assessment and registration above
50 provided for, whenever a dog either is acquired or

51 becomes six months of age after the assessment of the
52 personal property of the owner, keeper or harborer
53 thereof, the said owner, keeper or harborer of said dog
54 shall, within ten days after the acquisition or maturation,
55 register the said dog with the assessor, and pay the head
56 tax thereon unless the prior owner, keeper or harborer
57 paid the head tax.

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

66 The assessor collecting the head tax on dogs shall be
67 allowed a commission of ten percent upon all such taxes
68 collected by him or her, and shall turn in to the county
69 treasury ninety percent of such taxes so collected, as are
70 levied by this section; and the assessor shall turn over to
71 the treasurer or other proper officer of each and every
72 municipality within the county ninety percent of such
73 taxes levied by the ordinances of such municipality. All
74 such dog taxes, except those belonging to municipalities,
75 shall be accredited to the dog and kennel fund provided
76 for in section ten of this article. Such dog taxes as are
77 collected for and turned over to municipalities shall be
78 deposited by the proper officer of such municipalities to
79 such fund and shall be expended in such manner as the
80 law of such municipality may provide. All taxes on dogs
81 not collected by the assessor shall be collected by the
82 regular tax collecting officer of the county and placed to
83 the credit of the dog and kennel fund.

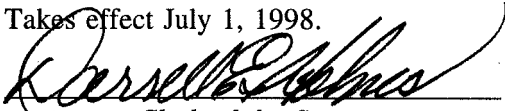
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.



Chairman Senate Committee

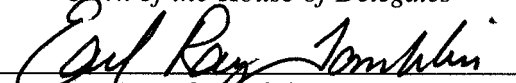

Chairman House Committee

Originating in the House.

Takes effect July 1, 1998.

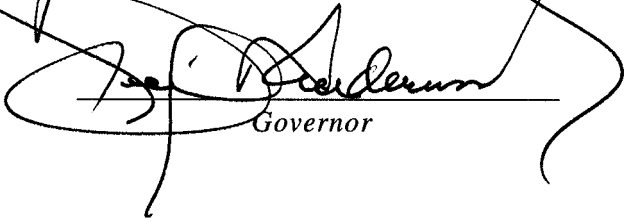

Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker of the House of Delegates

The within approved this the 6th
day of April, 1998.


Governor

PRESENTED TO THE

GOVERNOR

Date 3/28/48

Time 10:41am