

FILED

2013 APR 30 PM 4: 59

CLERK OF THE HOUSE  
SECRETARY OF STATE

**WEST VIRGINIA LEGISLATURE**  
FIRST REGULAR SESSION, 2013



**ENROLLED**

**House Bill No. 2847**

(By Delegate(s) Boggs, Swartzmiller, Ferro, Caputo and Poling D.)  
[By request of the Auditor]



Passed April 13, 2013

In effect ninety days from passage.

HB 2847

**E N R O L L E D**

**H. B. 2847**

---

(BY DELEGATE(S) BOGGS, SWARTZMILLER,  
FERRO, CAPUTO AND POLING D.)  
[BY REQUEST OF THE AUDITOR]

---

[Passed April 13, 2013; in effect ninety days from passage.]

---

AN ACT to amend and reenact §11A-1-7 of the Code of West Virginia, 1931, as amended; and to amend said code by adding thereto a new section, designated §11A-1-7a, all relating to the collection of delinquent real property and personal property taxes by county sheriffs.

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

That §11A-1-7 of the Code of West Virginia, 1931, as amended, be amended and reenacted: and that said code be amended by adding thereto a new section, designated §11A-1-7a, all to read as follows:

STATE OF WEST VIRGINIA  
SECRETARY OF STATE

2013 APR 30 PM 4: 59

FILE

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

**§11A-1-7. No collection of current real property taxes until delinquent real property taxes are paid.**

1       The sheriff, in preparing his or her real property tax receipts  
2 for any current year shall examine and compare them with the  
3 delinquent list for the preceding year in his or her hands, and if  
4 any tract is found to be delinquent for the preceding year, he or  
5 she shall note the fact on his or her current receipts and shall  
6 decline to receive current taxes on any land where it appears to  
7 his or her office that a prior year's real property taxes are unpaid.  
8 Acceptance of current taxes through oversight does not relieve  
9 the owner of any land of the liability to pay prior taxes and  
10 penalties imposed for nonpayment.

**§11A-1-7a. No collection of current personal property taxes until delinquent personal property taxes are paid.**

1       The sheriff, in preparing his or her personal property receipts  
2 for any current year shall examine and compare them with the  
3 delinquent list for the preceding year in his or her hands, and if  
4 payment for any personal property is found to be delinquent for  
5 the preceding year, he or she shall note the fact on his or her  
6 current receipts and shall decline to receive current taxes on any  
7 personal property where it appears to his or her office that a prior  
8 year's personal property taxes are unpaid. Acceptance of current  
9 taxes through oversight does not relieve the owner of any  
10 personal property of the liability to pay prior taxes and penalties  
11 imposed for nonpayment.

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

*Darryl Wells*  
Chairman, House Committee

Member *Rocky Felton*  
~~Chairman, Senate Committee~~

Originating in the House.

In effect ninety days from passage.

*Suzanne D. Sol*  
Clerk of the House of Delegates

*Joseph M. Minard*  
Clerk of the Senate

*[Signature]*  
Speaker of the House of Delegates  
*[Signature]*  
President of the Senate

2013 APR 30 PM 4:59  
FILED  
STATE OF MARYLAND

The within *is approved* this the *30th*  
day of *April*, 2013.

*Carl Ray Tompkins*  
Governor

**PRESENTED TO THE GOVERNOR**

**APR 29 2013**

**Time** 2:10 pm