

1 **ENROLLED**

2 **H. B. 2847**

3  
4 (By Delegates Boggs, Swartzmiller, Ferro,  
5 Caputo and D. Poling)

6 (By request of the Auditor)

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

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9  
10 AN ACT to amend and reenact §11A-1-7 of the Code of West  
11 Virginia, 1931, as amended; and to amend said code by adding  
12 thereto a new section, designated §11A-1-7a, all relating to  
13 the collection of delinquent real property and personal  
14 property taxes by county sheriffs.

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

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

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

21 **§11A-1-7. No collection of current real property taxes until**  
22 **delinquent real property taxes are paid.**

23 The sheriff, in preparing his or her real property tax  
24 receipts for any current year shall examine and compare them with

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

9 **§11A-1-7a. No collection of current personal property taxes**

10 **until delinquent personal property taxes are paid.**

11 The sheriff, in preparing his or her personal property  
12 receipts for any current year shall examine and compare them with  
13 the delinquent list for the preceding year in his or her hands,  
14 and if payment for any personal property is found to be  
15 delinquent for the preceding year, he or she shall note the fact  
16 on his or her current receipts and shall decline to receive  
17 current taxes on any personal property where it appears to his or  
18 her office that a prior year's personal property taxes are  
19 unpaid. Acceptance of current taxes through oversight does not  
20 relieve the owner of any personal property of the liability to  
21 pay prior taxes and penalties imposed for nonpayment.