

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:

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.

Chairman, House Committee

Chairman, Senate Committee

Originating in the House.

In effect ninety days from passage.

Clerk of the House of Delegates

Clerk of the Senate

Speaker of the House of Delegates

President of the Senate

The within _____ this the _____
day of _____, 2013.

Governor

