

1 **H. B. 2328**

2  
3 (By Delegates Skaff and Poore)

4 [Introduced February 13, 2013; referred to the  
5 Committee on Finance.]

6 **FISCAL**  
7 **NOTE**

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10 A BILL to amend and reenact §11A-2-2 of the Code of West Virginia,  
11 1931, as amended, relating to collection of delinquent taxes;  
12 and allowing counties to deduct the cost of collection of  
13 delinquent taxes from the distribution to levying bodies.

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

15 That §11A-2-2 of the Code of West Virginia, 1931, as amended,  
16 be amended and reenacted to read as follows:

17 **ARTICLE 2. DELINQUENCY AND METHODS OF ENFORCING PAYMENT.**

18 **§11A-2-2. Collection by civil action; fees and costs not required**  
19 **of sheriff.**

20 (a) Taxes are hereby declared to be debts owing by the  
21 taxpayer, for which he or she shall be personally liable. After  
22 delinquency, the sheriff may enforce this liability by appropriate  
23 action in any court of competent jurisdiction. No such action

1 shall be brought after five years from the time the action accrued.

2       (b) In any such action, the sheriff shall be permitted to  
3 prosecute the same without paying fees or costs, and without  
4 providing bond or security, as may otherwise be required of civil  
5 litigants by the provisions of this code, and shall have all  
6 services and process, including the services of witnesses, without  
7 paying therefor: *Provided*, That the sheriff shall maintain for  
8 each action for the recovery of delinquent taxes records sufficient  
9 to demonstrate the total fees and costs paid and that would have  
10 been paid but for the authority provided herein to seek recovery  
11 without such payment: *Provided, however*, That where the sheriff  
12 recovers delinquent taxes in or as the result of such action,  
13 whether by way of settlement or judgment, such fees and costs as  
14 above required to be recorded shall be recoverable from the  
15 opposite party and upon receipt of any recovery, the sheriff shall  
16 pay from the amount recovered such fees or costs to the officer who  
17 otherwise would have been entitled thereto but for the provisions  
18 of this section: *Provided further*, That the fees and costs in this  
19 section, and any other fees and cost (including, but not limited  
20 to, legal fees and collection cost) incurred by the sheriff, shall  
21 be paid prior to payment to the various taxing units of the balance  
22 of the recovered taxes: *And provided further*, That the payment to  
23 the various taxing units shall be prorated on the basis of the  
24 total amount of taxes due them.

NOTE: The purpose of this bill is to allow counties to deduct the cost of collection of delinquent taxes from the distribution to levying bodies.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.