

H. B. 2847

(BY DELEGATE(S) BOGGS, SWARTZMILLER,
FERRO, CAPUTO AND POLING D.)
(By request of the Auditor)

[Introduced March 6, 2013; referred to the
Committee on the Judiciary then Finance.]

A BILL 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 ~~or personal property~~ is found to be delinquent for the
5 preceding year, he or she shall note the fact on his or her current
6 receipts and shall decline to receive current taxes on any land ~~or~~
7 ~~personal property~~ where it appears to his or her office that a prior
8 year's taxes real property are unpaid. Acceptance of current
9 taxes through oversight ~~shall~~ does not relieve the owner of any
10 land ~~or personal property~~ of the liability to pay prior taxes and
11 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.

NOTE: The purpose of this bill is to clearly enunciate the purposes and current interpretation of the relevant code relating to the collection of delinquent real property and personal property taxes by county sheriffs.

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

§11A-1-7a is new; therefore, it has been completely underscored.

