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H. B. 2847

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

(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.**

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

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

10 **§11A-1-7a. No collection of current personal property taxes until**

11 **delinquent personal property taxes are paid.**

12 The sheriff, in preparing his or her personal property
13 receipts for any current year shall examine and compare them with
14 the delinquent list for the preceding year in his or her hands, and
15 if payment for any personal property is found to be delinquent for
16 the preceding year, he or she shall note the fact on his or her
17 current receipts and shall decline to receive current taxes on any
18 personal property where it appears to his or her office that a
19 prior year's personal property taxes are unpaid. Acceptance of
20 current taxes through oversight does not relieve the owner of any
21 personal property of the liability to pay prior taxes and penalties
22 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.