ENROLLED BILL

House Bill No. 146

(By Mr. Haymond)

Passed February 27, 1931

In Effect Ninety days from Passage
ENROLLED BILL
(H. B. No. 146)

[Passed February 27, 1931; in effect ninety days from passage.]

AN ACT to re-enact and amend section six of article four of chapter
eleven, official code of the state of West Virginia, one thousand
nine hundred thirty-one, relating to assessment of lands, estates
in land and undivided interests therein.

Be it enacted by the Legislature of West Virginia:

Section 6. When a tract of land becomes the property of
2 different owners in several parcels, the assessor shall assess the
3 several parcels separately to the individual owners thereof, giving
4 to each of such parcels its true and actual value according to the
5 rule prescribed in this chapter. When any person becomes the
6 owner of the surface, and another or others become the owner
7 or owners of the coal, oil, gas, ore, limestone, fireclay, or other
8 minerals or mineral substances in and under the same, or of the
9 timber therein, the assessor shall assess such respective estates to
10 the respective owners thereof at their true and actual value,
11 according to the rule prescribed in this chapter.
When any person or persons are, or becomes, the owner or owners of any undivided interest or interests in land, or in the surface, coal, oil, gas, ore, limestone, fireclay, timber or other estates therein, the owner or owners of such undivided interest or interests may, on request to the assessor, and without consent or acquiescence of the other joint owner or owners of the other undivided interest or interests, have such undivided interest or interests assessed to him or them separately and independently of other undivided interest or interests therein; and all such assessments and undivided interests heretofore entered on the assessment books are hereby validated.
Enrolled H. B. No. 146

Adlai E. Stevenson, Speaker of the House of Delegates.

Richard W. Byrd, Clerk of the House.

James W. H. Bland, Clerk of the Senate.

The within is enrolled this 2d day of March, 1931.

Alfred E. Smith, Governor.

Filed in the office of the Secretary of State of West Virginia, March 4, 1931.

George W. S. P., Secretary of State.

Chairman House Committee.

Chairman Senate Committee.