WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1935

ENROLLED

HOUSE BILL No. 184

(By Mr. Thomas)

PASSED February 19, 1935

In Effect 90 Days from Passage
ENROLLED

House Bill No. 184

(BY MR. THOMAS)

[Passed February 19, 1935; in effect ninety days from passage.]

AN ACT to amend and reenact section twelve, article six, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, relating to appeals from valuations of property by the board of public works, and providing for appeals to the supreme court of appeals in certain cases.

Re it enacted by the Legislature of West Virginia:

That section twelve, article six, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, be amended and reenacted to read as follows:

Section 12. Any owner or operator claiming to be aggrieved 2 by any such decision may, within the time aforesaid, apply by 3 petition in writing to the circuit court of the county in which 4 the property so assessed is situated, or if such property be
situated in more than one county then in the county in which
the largest assessment of such owner or operator was made in
the next preceding year, for an appeal from the assessment and
valuation so made of all such property; and jurisdiction is here-
by conferred upon and declared to exist in the court to which
such application is made to grant, docket and hear such appeal:
and such appeal, as to all of the property so assessed, as well as
that situated in the county of the court so applied to, as that
situated in the several other counties, shall forthwith be al-
lowed by such court so applied to, and be heard by such court
as to all of such property as soon as possible after the appeal
is docketed; but notice in writing of such hearing shall be
given to the prosecuting attorney of each of the counties in
which such property so assessed is situated, and to the state tax
commissioner, at least ten days beforehand. Upon such hearing
the court shall hear all such legal evidence as shall be offered
on behalf of the state or any county, district or municipal cor-
poration interested, or on behalf of the appealing owner or op-
erator. If the court be satisfied that the value so fixed by the
board of public works is correct, it shall confirm the same, but
if it be satisfied that the value so fixed by said board is either
too high or too low, the court shall correct the valuation so made and ascertained and fix the true and actual value of such property according to the facts proved, and shall certify such value to the auditor and to the secretary of the board of public works.

The state or the owner or operator may appeal to the supreme court of appeals if the assessed value of the property be fifty thousand dollars, or more.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House of Delegates

Takes effect 90 days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates.

The within is approved this the 23rd day of February, 1935.

Governor.

Filed in the office of the Secretary of State of West Virginia. FEB 26 1935

Wm. S. O'Brien,
Secretary of State