

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1935

ENROLLED

HOUSE BILL No. 184

(By Mr. Thomas)

PASSED February 19 1935

In Effect 90 days from Passage

184

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**House Bill No. 184**

(BY MR. THOMAS)

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

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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.

*Be 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

5 situated in more than one county then in the county in which  
6 the largest assessment of such owner or operator was made in  
7 the next preceding year, for an appeal from the assessment and  
8 valuation so made of all such property ; and jurisdiction is here-  
9 by conferred upon and declared to exist in the court to which  
10 such application is made to grant, docket and hear such appeal ;  
11 and such appeal, as to all of the property so assessed, as well as  
12 that situated in the county of the court so applied to, as that  
13 situated in the several other counties, shall forthwith be al-  
14 lowed by such court so applied to, and be heard by such court  
15 as to all of such property as soon as possible after the appeal  
16 is docketed ; but notice in writing of such hearing shall be  
17 given to the prosecuting attorney of each of the counties in  
18 which such property so assessed is situated, and to the state tax  
19 commissioner, at least ten days beforehand. Upon such hearing  
20 the court shall hear all such legal evidence as shall be offered  
21 on behalf of the state or any county, district or municipal cor-  
22 poration interested, or on behalf of the appealing owner or op-  
23 erator. If the court be satisfied that the value so fixed by the  
24 board of public works is correct, it shall confirm the same, but  
25 if it be satisfied that the value so fixed by said board is either

26 too high or too low, the court shall correct the valuation so made  
27 and ascertained and fix the true and actual value of such prop-  
28 erty according to the facts proved, and shall certify such value  
29 to the auditor and to the secretary of the board of public works.  
30 The state or the owner or operator may appeal to the supreme  
31 court of appeals if the assessed value of the property be fifty  
32 thousand dollars, or more.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

*Clinton H. Howard*  
Chairman Senate Committee

*Arnold M. Peters*  
Chairman House Committee

Originated in the *House of Delegates*

Takes effect *90 days from* passage.

*Franklin*  
Clerk of the Senate

*Geo. S. Hall*  
Clerk of the House of Delegates

*Chas. E. Hodges*  
President of the Senate

*John J. Belter*  
Speaker House of Delegates.

The within *is approved* this the *23<sup>rd</sup>*

day of *February*, 1935.

*H. S. Kemp*  
Governor.

Filed in the office of the Secretary of State  
of West Virginia. **FEB 26 1935**  
Wm. S. O'BRIEN,  
Secretary of State