

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1937



ENROLLED

SENATE BILL No. 127

(By Mr. Paull)



PASSED March 12<sup>th</sup> 1937

In Effect 90 days from Passage

**ENROLLED**

**Senate Bill No. 127**

(BY MR. PAULL) (by request)

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[Passed March 12, 1937; 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, as amended by section twelve, chapter one hundred nine, acts of the Legislature, regular session, one thousand nine hundred thirty-five, relating to appeals from the valuation of public service corporation property.

*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, as amended by section twelve, chapter one hundred nine, acts of the Legis-

lature, regular session, one thousand nine hundred thirty-five, be amended and reenacted to read as follows:

Section 12. Any owner or operator claiming to be  
2 aggrieved by any such decision may, within the time afore-  
3 said, apply by petition in writing, duly verified, to the  
4 circuit court of the county in which the property so assessed  
5 is situated, or if such property be situated in more than  
6 one county then in the county in which the largest assess-  
7 ment of such owner or operator was made in the next pre-  
8 ceding year, for an appeal from the assessment and valuation  
9 so made of all such property; and jurisdiction is hereby  
10 conferred upon and declared to exist in the court to which  
11 such application is made, to grant, docket and hear such  
12 appeal; and such appeal, as to all of the property so assessed,  
13 as well as that situated in the county of the court so applied  
14 to, as that situated in the several other counties, shall forth-  
15 with be allowed by such court so applied to, and be heard  
16 by such court as to all of such property as soon as possible  
17 after the appeal is docketed; but notice in writing of such  
18 petition shall be given to the prosecuting attorney of each  
19 of the counties in which such property so assessed is situated,

20 to the secretary of the board of public works and to the  
21 state tax commissioner, by mailing a copy of the petition  
22 for an appeal filed with the circuit court, which said petition  
23 shall recite the fact that copies of such petition have been  
24 sent by registered mail; and notice in writing of the hear-  
25 ing upon such petition shall be given to the prosecuting  
26 attorney of each of the counties in which such property  
27 so assessed is situated, and to the state tax commissioner,  
28 at least fifteen days beforehand. Likewise, the state tax  
29 commissioner may, by giving notice in writing at least  
30 fifteen days beforehand to the petitioner, bring on such  
31 appeal for hearing. Upon such hearing the court shall hear  
32 all such legal evidence as shall be offered on behalf of the  
33 state or any county, district or municipal corporation in-  
34 terested, or on behalf of the appealing owner or operator.  
35 If the court be satisfied that the value so fixed by the board  
36 of public works is correct, it shall confirm the same, but  
37 if it be satisfied that the value so fixed by said board is  
38 either too high or too low, the court shall correct the valua-  
39 tion so made and shall ascertain and fix the true and actual  
40 value of such property according to the facts proved, and

41 shall certify such value to the auditor and to the secretary  
42 of the board of public works. The state or the owner or  
43 operator may appeal to the supreme court of appeals if  
44 the assessed value of the property be fifty thousand dollars,  
45 or more.

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

*[Handwritten Signature]*  
.....  
Chairman Senate Committee

*[Handwritten Signature]*  
.....  
Chairman House Committee

Originated in the.....

Takes effect..... passage.

*[Handwritten Signature]*  
.....  
Clerk of the Senate

Clerk of the Senate

*[Handwritten Signature]*  
.....  
Clerk of the House of Delegates

Clerk of the House of Delegates

*[Handwritten Signature]*  
.....  
President of the Senate

President of the Senate

*[Handwritten Signature]*  
.....  
Speaker House of Delegates

Speaker House of Delegates

The within *Approved* this the *18<sup>th</sup>*

day of *March*, 1937.

*[Handwritten Signature]*  
.....  
Governor

Governor

JARRETT PRINTING COMPANY, CHARLESTON, W. VA.



Filed in the office of the Secretary of State  
of West Virginia. *MAR 19 1937*  
Wm. S. O'Connell  
Secretary of State