

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1939

ENROLLED

SENATE BILL No. 52

(By Mr. Danell)

PASSED March 10th 1939

In Effect From Passage

ENROLLED
Senate Bill No. 52

(BY MR. PAULL)

[Passed March 10, 1939; in effect from passage.]

AN ACT to amend and reenact section twenty-seven, article three, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended by chapter forty-one, acts of the Legislature, regular session, one thousand nine hundred thirty-three, relating to relief by county courts from erroneous assessments.

Be it enacted by the Legislature of West Virginia:

That section twenty-seven, article three, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended by chapter forty-one, acts of the Legislature, regular session, one thousand nine hundred thirty-three, be amended and reenacted to read as follows:

Section 27. *Relief in County Court From Erroneous Assessments.* Any taxpayer, or the prosecuting attorney or tax commissioner upon behalf of the state, county and districts, claiming to be aggrieved by any entry in the property books of the county, including entries with respect to classification and taxability of property, resulting from a clerical error, or a mistake occasioned by an unintentional or inadvertent act as distinguished from a mistake growing out of negligence or the exercise of poor judgment, may within one year from the time the property books are delivered to the sheriff, apply for relief to the county court of the county in which such books are made out. Before the application is heard, the taxpayer shall give notice to the prosecuting attorney of the county, or the state shall give notice to the taxpayer, as the case may be. The application, whether by the taxpayer or the state, shall have precedence over all other business before the court; but any order or judgment shall show that either the prosecuting attorney or the tax commissioner was present defending the interests of the state, county and districts: *Provided, however,* That the provisions of this section shall not be construed as giving county courts jurisdiction to con-

22 sider any question involving the classification or taxability of
23 property which has been the subject matter of an appeal un-
24 der the provisions of section twenty-four-a of this article;
25 and any other such clerical error or mistake involving the
26 classification or taxability of property, may be corrected by the
27 county court under the provisions of this section only when
28 approved, in writing, by the county assessor.

29 In the event it is ascertained that the applicant is entitled
30 to relief, any excess taxes already paid shall be refunded and
31 if charged but not paid, the applicant shall be released from
32 the payment of such excess. Whenever any correction is
33 made by the county court, the clerk shall certify copies of
34 the order to the auditor, to the sheriff and to the assessor, and
35 in the case of real estate, the assessor shall thereupon make
36 a correction in accordance with the order in his land book for
37 the next year. Any such order delivered to the sheriff or other
38 collecting officer shall restrain him from collecting so much
39 as is erroneously charged against the taxpayer, and, if already
40 collected, shall compel him to refund the money if such officer
41 has not already paid it into the treasury. In either case,
42 when indorsed by the person exonerated, it shall be sufficient

43 voucher to entitle the officer to a credit for so much in his
44 settlement which he is required to make. If the applicant be
45 the state, the order certified to the sheriff shall show the cor-
46 rect amount of taxes due the state, county and districts and
47 shall be sufficient to authorize collection in the same manner
48 as for other state, county and district taxes.

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

E. O. Wiseman

Chairman Senate Committee

Reed G. Baker

Chairman House Committee

Originated in the *Senate*

Takes effect *from* passage

W. B. ...
Clerk of the Senate

Geo. H. ...
Clerk of the House of Delegates

Wm. ...
President of the Senate

James E. ...
Speaker House of Delegates

The within *approved* this the *15th*

day of *March*, 1939.

Sam ...
Governor



Filed in the office of the Secretary of State
of West Virginia. **MAR 16 1939**
Wm. S. O'BRIEN,
Secretary of State