

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1951

ENROLLED

SENATE BILL NO. 305

(By Mr. Martin)

PASSED March 10, 1951

In Effect Twenty days from Passage



305

ENROLLED

Senate Bill No. 305

(By MR. MARTIN)

[Passed March 10, 1951; 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, as amended, relating to appeals from valuations by the board of public works.

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, be amended and reenacted to read as follows:

Section 12. *Appeal from Valuation by Board.*—Any
2 owner or operator claiming to be aggrieved by any such
3 decision may, within the time aforesaid, apply by petition
4 in writing, duly verified, to the circuit court of the county
5 in which the property so assessed is situated, or if such

6 property be situated in more than one county then in the
7 county in which the largest assessment of such owner or
8 operator was made in the next preceding year, for an
9 appeal from the assessment and valuation so made of all
10 such property and jurisdiction is hereby conferred upon
11 and declared to exist in the court, to which such applica-
12 tion is made, to grant, docket and hear such appeal; and
13 such appeal, as to all of the property so assessed, as well
14 as that situated in the county of the court so applied to,
15 as that situated in the several other counties, shall forth-
16 with be allowed by such court so applied to, and be heard
17 by such court as to all of such property as soon as possible
18 after the appeal is docketed; but notice in writing of such
19 petition shall be given to the secretary of the board of
20 public works and to the state tax commissioner, by mail-
21 ing a copy of the petition for an appeal filed as aforesaid,
22 which said petition shall recite the fact that copies of
23 such petition have been sent by registered mail; and
24 notice in writing of the hearing upon such petition shall
25 be given to the state tax commissioner at least fifteen
26 days beforehand. Likewise, the state tax commissioner

27 may, by giving notice in writing at least fifteen days be-
28 forehand to the petitioner, bring on such appeal for
29 hearing. Upon such hearing the court shall hear all such
30 legal evidence as shall be offered on behalf of the state or
31 any county, district or municipal corporation interested,
32 or on behalf of the appealing owner or operator. If the
33 court be satisfied that the value so fixed by the board of
34 public works is correct, it shall confirm the same, but if it
35 be satisfied that the value so fixed by said board is either
36 too high or too low, the court shall correct the valuation
37 so made and shall ascertain and fix the true and actual
38 value of such property according to the facts proved, and
39 shall certify such value to the auditor and to the secretary
40 of the board of public works. The state or the owner or
41 operator may appeal to the supreme court of appeals if
42 the assessed value of the property be fifty thousand dollars
43 or more.

44 If the court to which an application for appeal would
45 properly be made as aforesaid shall not be in session, the
46 judge thereof in vacation, shall forthwith allow the ap-
47 peal, and if the judge thereof be disqualified or for any

48 reason not be available, the filing of the aforesaid petition
49 in the office of the clerk of the circuit court of the county
50 in which the largest assessment of such owner or operator
51 was made in the preceding year, within the time aforesaid
52 shall constitute sufficient compliance with this section,
53 and the appeal shall thereafter be proceeded with as
54 otherwise provided in this section.

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

Robert C. Byrd

Chairman Senate Committee

James W. Loop
Chairman House Committee

Originated in the Senate.

Takes effect *Ninety days from* passage.

Howard Meyer
Clerk of the Senate

J. R. Aliff
Clerk of the House of Delegates

W. B. Humphreys
President of the Senate

W. E. Han
Speaker House of Delegates

The within *approved* this the *16th*
day of *March*, 1951.

Chas. L. Patton
Governor.



of West Virginia. **MAR 16 1951**
D. PITT O'BRIEN,
SECRETARY OF STATE