WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1951

ENROLLED

SENATE BILL NO. 305

(By Mr. Martin)

PASSED March 10, 1951

In Effect Seventy days from Passage
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 owner or operator claiming to be aggrieved by any such decision may, within the time aforesaid, apply by petition in writing, duly verified, to the circuit court of the county in which 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 hereby 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 allowed 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 petition shall be given to the secretary of the board of public works and to the state tax commissioner, by mailing a copy of the petition for an appeal filed as aforesaid, which said petition shall recite the fact that copies of such petition have been sent by registered mail; and notice in writing of the hearing upon such petition shall be given to the state tax commissioner at least fifteen days beforehand. Likewise, the state tax commissioner
may, by giving notice in writing at least fifteen days beforehand to the petitioner, bring on such appeal for hearing. 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 corporation interested, or on behalf of the appealing owner or operator. 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 shall ascertain 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.

If the court to which an application for appeal would properly be made as aforesaid shall not be in session, the judge thereof in vacation, shall forthwith allow the appeal, 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. Roop
Chairman House Committee

Originated in the Senate.

Takes effect ________ day from passage.

Robert Hayles
Clerk of the Senate

H. Aliff
Clerk of the House of Delegates

W. E. Pearson
President of the Senate

The within _______ approved this the ________

day of March, 1951.

Okey L. Patterson
Governor.

D. Pitt O'Brien
Secretary of State