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WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1955

ENROLLED

SENATE BILL NO. 6

(By Mr. [Signature])

PASSED February 28 1955

In Effect March 1 Passage

Filed in the Office of the Secretary of State
of West Virginia MAR 8 1955
D. PITT O'BRIEN
SECRETARY OF STATE

ENROLLED
Senate Bill No. 6

(By MR. TAYLOR of MINGO and MR. STEMPLE)

(By request of the Joint Committee on Government and Finance and Commission on Interstate Cooperation.)

[Passed February 28, 1955; 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 the assessment by the board of public works of public service corporations.

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 peti-
4 tion in writing, duly verified, to the circuit court of the
5 county in which the property so assessed is situated, or
6 if such property be situated in more than one county
7 then in the county in which the largest assessment of
8 such owner or operator was made in the next preceding
9 year, for an appeal from the assessment and valuation
10 so made of all such property and jurisdiction is hereby
11 conferred upon and declared to exist in the court, to
12 which such application is made, to grant, docket and hear
13 such appeal; and such appeal, as to all of the property so
14 assessed, as well as that situated in the county of the
15 court so applied to, as that situated in the several other
16 counties, shall forthwith be allowed by such court so
17 applied to, and be heard by such court as to all of such
18 property as soon as possible after the appeal is docketed;
19 but notice in writing of such petition shall be given to
20 the secretary of state, as secretary of the board of public
21 works, by mailing a copy of the petition for an appeal

22 filed as aforesaid, which said petition shall recite the
23 fact that copies of such petition have been sent by reg-
24 istered mail. Notice in writing of the hearing upon such
25 petition shall be given to the state tax commissioner at
26 least fifteen days beforehand. Likewise, the state tax
27 commissioner may, by giving notice in writing at least
28 fifteen days beforehand to the petitioner, bring on such
29 appeal for hearing. Upon such hearing the court shall
30 hear all such legal evidence as shall be offered on be-
31 half of the state or any county, district or municipal
32 corporation interested, or on behalf of the appealing
33 owner or operator. If the court be satisfied that the
34 value so fixed by the board of public works is correct,
35 it shall confirm the same, but if it be satisfied that the
36 value so fixed by said board is either too high or too
37 low, the court shall correct the valuation so made and
38 shall ascertain and fix the true and actual value of such
39 property according to the facts proved, and shall certify
40 such value to the auditor and to the secretary of the
41 board of public works. The state or the owner or opera-
42 tor may appeal to the supreme court of appeals if the

43 assessed value of the property be fifty thousand dollars
44 or more.

45 If the court to which an application for appeal would
46 properly be made as aforesaid shall not be in session,
47 the judge thereof in vacation shall forthwith allow the
48 appeal, and if the judge thereof be disqualified or for
49 any reason not be available, the filing of the aforesaid
50 petition in the office of the clerk of the circuit court of
51 the county in which the largest assessment of such owner
52 or operator was made in the preceding year, within the
53 time aforesaid, shall constitute sufficient compliance with
54 this section, and the appeal shall thereafter be proceeded
55 with as otherwise provided in this section.

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

[Signature]
 Chairman Senate Committee

[Signature]
 Chairman House Committee

Originated in the Senate.

Takes effect 90 days from passage.

[Signature]
 Clerk of the Senate

[Signature]
 Clerk of the House of Delegates

[Signature]
 President of the Senate

[Signature]
 Speaker House of Delegates

The within approved this the 7
 day of March, 1955.

[Signature]
 Governor.



Filed in the Office of the Secretary of State
 of West Virginia. **MAR 8 1955**
 D. PITT O'BRIEN
 SECRETARY OF STATE