WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1955

ENROLLED

SENATE BILL NO. 6

(By Mr. )

PASSED. February 28, 1955

In Effect: Passage
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 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 state, as secretary of the board of public works, 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 reg-
istered mail. 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 be-
half 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 opera-
tor 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 reason not be available, the filing of the aforesaid petition in the office of the clerk of the circuit court of the county in which the largest assessment of such owner or operator was made in the preceding year, within the time aforesaid, shall constitute sufficient compliance with this section, and the appeal shall thereafter be proceeded with as otherwise provided in this section.
The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.


Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

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

William C. Marble
Governor.

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