WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1963

ENROLLED
SENATE BILL NO. 313

(By Mr. M. Cour.)

PASSED March 4, 1963
In Effect 90 days from Passage

Filed in Office of the Secretary of State of West Virginia 3-12-63
JOE F. BURDETT
SECRETARY OF STATE
AN ACT to amend and reenact section twenty-one, article eleven, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to appeals from assessments of inheritance and transfer taxes.

Be it enacted by the Legislature of West Virginia:

That section twenty-one, article eleven, 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 21. Appeals from Assessment.—Within sixty days after the tax commissioner shall have forwarded a certificate of the amount of tax assessed upon the transfer of any property, any person interested in such transfer, or in such property, may apply to the circuit court of any
county, in which such property or the greater part thereof may be, for an appeal from the assessment so made. Unless such appeal is taken within the time period herein provided, the tax commissioner's assessment shall be final and not subject to judicial review. Such application shall be by petition in writing, stating the names and addresses of all persons interested, showing the grounds upon which the appellant claims to be aggrieved, and an appeal shall be allowed thereon forthwith; and, until the same shall have been heard and decided, proceedings for the collection of such taxes may be stayed by order of such court for good cause shown, and upon such conditions as it may direct. Such appeal shall be heard and decided as soon as may be. Before any such hearing reasonable notice thereof shall be given to all other persons interested, and to the tax commissioner and prosecuting attorney, who, with the said commissioner, shall defend the interest of the state. Upon such hearing the court shall consider all certificates relating to such taxes, and all other pertinent evidence, that may be offered by either party. If it be of the opinion that the assessment appealed from was cor-
rect, it shall affirm the same; if it be of the opinion that
the transfer was not subject to any such taxes, it shall
set aside such assessment and enter an order exonerating
the property from taxes. If it be of the opinion that the
transfer was subject to such taxation, but that the amount
of taxes assessed was erroneous, it shall correct the as-
essment thereof by increasing or decreasing the amount
thereof, as it may think just, and shall enter judgment
accordingly. A copy of the judgment upon any such ap-
peal shall be certified in duplicate, and forwarded and
recorded as is herein provided with respect to the certifi-
cate of the tax commissioner.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

O. Roy Parker
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

Howard R. Carman
President of the Senate

Julius W. Eggleston, Jr.
Speaker House of Delegates

The within approved this the 11th
day of March, 1963.

[Signature]
Governor