

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1963

ENROLLED

SENATE BILL NO. 313

(By Mr. McCourt)

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

313

ENROLLED

Senate Bill No. 313

(By MR. McCOURT)

[Passed March 4, 1963; in effect 90 days from passage.]

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
2 days after the tax commissioner shall have forwarded
3 a certificate of the amount of tax assessed upon the trans-
4 fer of any property, any person interested in such transfer,
5 or in such property, may apply to the circuit court of any

6 county, in which such property or the greater part thereof
7 may be, for an appeal from the assessment so made. Un-
8 less such appeal is taken within the time period herein
9 provided, the tax commissioner's assessment shall be final
10 and not subject to judicial review. Such application shall
11 be by petition in writing, stating the names and addresses
12 of all persons interested, showing the grounds upon which
13 the appellant claims to be aggrieved, and an appeal shall
14 be allowed thereon forthwith; and, until the same shall
15 have been heard and decided, proceedings for the collec-
16 tion of such taxes may be stayed by order of such court
17 for good cause shown, and upon such conditions as it may
18 direct. Such appeal shall be heard and decided as soon
19 as may be. Before any such hearing reasonable notice
20 thereof shall be given to all other persons interested, and
21 to the tax commissioner and prosecuting attorney, who,
22 with the said commissioner, shall defend the interest of
23 the state. Upon such hearing the court shall consider all
24 certificates relating to such taxes, and all other pertinent
25 evidence, that may be offered by either party. If it be
26 of the opinion that the assessment appealed from was cor-

27 rect, it shall affirm the same; if it be of the opinion that
28 the transfer was not subject to any such taxes, it shall
29 set aside such assessment and enter an order exonerating
30 the property from taxes. If it be of the opinion that the
31 transfer was subject to such taxation, but that the amount
32 of taxes assessed was erroneous, it shall correct the as-
33 sessment thereof by increasing or decreasing the amount
34 thereof, as it may think just, and shall enter judgment
35 accordingly. A copy of the judgment upon any such ap-
36 peal shall be certified in duplicate, and forwarded and
37 recorded as is herein provided with respect to the certifi-
38 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

Arthur L. Caudell
Chairman House Committee

Originated in the Senate.

Takes effect 90 days from passage.

J. Howard Meyers
Clerk of the Senate

W. A. Blankenship
Clerk of the House of Delegates

Howard W. Baum
President of the Senate

Julius W. Singleton Jr.
Speaker House of Delegates

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

Howard W. Baum
Governor