WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1967

ENROLLED
SENATE BILL NO. 256

(By Mr. Martin)

PASSED March 11, 1967

In Effect _______________ Passage

FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE
THIS DATE 3-21-67
ENROLLED

Senate Bill No. 256
(By Mr. Martin)

[Passed March 11, 1967; in effect 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 assessment 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:

ARTICLE 11. INHERITANCE AND TRANSFER TAXES.


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, pro-
ceedings 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. The appellant may amend his
petition once as a matter of right if done within twenty
days of the filing of his petition and before the appeal
has been placed on the court's calendar; otherwise appel-
lant may amend his petition only by leave of court. 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 correct, 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 the amount of taxes assessed
was erroneous, it shall correct the assessment 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 appeal shall be certified
in duplicate, and forwarded and recorded as is herein
provided with respect to the certificate of the tax com-
missioner.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

William Tempos
Chairman Senate Committee

Clayton C. Davidson
Chairman House Committee

Originated in the Senate.

To take effect from passage.

Morreale Neely
Clerk of the Senate

Clark L. Blankenship
Clerk of the House of Delegates

Howard E. Carbo
President of the Senate

W. Lefton White
Speaker House of Delegates

The within approved this the 17th day of March, 1967.

Hulett Smith
Governor
PRESENTED TO THE
GOVERNOR

Date 8/27/67
Time 3:21 P.M.