

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1967



ENROLLED

HOUSE BILL No. 795

(By Mr. Speaker, Mr. White, and Mr. Watson)



PASSED March 10, 1967

In Effect from Passage



FILED IN THE OFFICE  
ROBERT D. BAILEY  
SECRETARY OF STATE  
THIS DATE 3-20-67

# 795

ENROLLED

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(By MR. SPEAKER, MR. WHITE, and MR. WATSON)

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[Passed March 10, 1967; in effect from passage.]

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AN ACT to amend and reenact sections nineteen and twenty-five, article three, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to property books, time for completing, extension of levies and to whom copies of said books are delivered and the filing of court orders relating to changes in and the filing of court orders with certain state and county officials.

*Be it enacted by the Legislature of West Virginia:*

That sections nineteen and twenty-five, article three, chapter eleven of the code of West Virginia, one thousand nine hun-

dred thirty-one, as amended, be amended and reenacted to read as follows:

**ARTICLE 3. ASSESSMENTS GENERALLY.**

**§11-3-19. Property books; time for completing; extension of levies; copies.**

1 The assessor shall complete his assessment and make  
2 up his official copy of the land and personal property  
3 books in time to submit the same to the board of equali-  
4 zation and review not later than February first of the  
5 assessment year. The assessor shall, as soon as practicable  
6 after the levy is laid, extend the levies on the land and  
7 personal property books, and shall forthwith make three  
8 copies of the land books and two copies of the personal  
9 property books with the levies extended; one of such  
10 copies of the land books he shall deliver to the sheriff not  
11 later than the seventh day of June, one copy he shall  
12 deliver to the clerk of the county court not later than the  
13 first day of July, and one copy he shall send to the state  
14 auditor not later than the first day of July, and one of  
15 such copies of the personal property books he shall de-  
16 liver to the sheriff and one to the clerk of the county court

17 on or before the same date fixed above for the delivery  
 18 of the land books and such copies so delivered shall be  
 19 official records of the respective officers. He may require  
 20 the written receipt of each of such officers for such copy.  
 21 Before delivering any of such copies the assessor shall  
 22 make and subscribe the following oath at the foot of each  
 23 of them: I, \_\_\_\_\_, assessor of the county  
 24 of \_\_\_\_\_, do solemnly swear, (or affirm)  
 25 that in making the foregoing assessment I have to the  
 26 best of my knowledge and ability pursued the law pre-  
 27 scribing the duties of assessors and that I have not been  
 28 influenced in making the same by fear, favor or partiality;  
 29 so help me, God.

30 \_\_\_\_\_  
 31 Assessor.

32 The officer administering the foregoing oath shall  
 33 append thereto a certificate in substantially the following  
 34 form:

35 Subscribed and sworn to before me, a \_\_\_\_\_  
 36 for the county of \_\_\_\_\_ and state of West Vir-  
 37 ginia, by \_\_\_\_\_, assessor for said county,  
 38 this the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

**§11-3-25. Relief in circuit court against erroneous assessment.**

1 Any person claiming to be aggrieved by any assessment  
2 in any land or personal property book of any county who  
3 shall have appeared and contested the valuation or whose  
4 assessment has been raised by the county court above  
5 the assessment fixed by the assessor, or who contested  
6 the classification or taxability of his property may, at  
7 any time up to thirty days after the adjournment of the  
8 county court, apply for relief to the circuit court of the  
9 county in which such books are made out; but he shall,  
10 before any such application is heard, give ten days' notice  
11 to the prosecuting attorney of the county, whose duty  
12 it shall be to attend to the interests of the state, county  
13 and district in the matter, and the prosecuting attorney  
14 shall give at least five days' notice of such hearing to  
15 the tax commissioner. The right of appeal from any  
16 assessment by the county court, as hereinbefore provided,  
17 may be taken either by the applicant or by the state, and  
18 in case the applicant, by his agent or attorney, or the  
19 state, by its prosecuting attorney or tax commissioner,  
20 desires to take an appeal from the decision of the county

21 court, the party desiring to take such an appeal shall  
22 have the evidence taken at the hearing of the applica-  
23 tion before the county court. If there was an appearance  
24 by or on behalf of the owner before the county court,  
25 or if actual notice, certified by such court, was given to  
26 the owner, the appeal, when allowed by the court or  
27 judge, in vacation, shall be determined from the evidence  
28 so certified. If, however, there was no actual notice to  
29 such owner, and no appearance by or on behalf of the  
30 owner before the county court, or if a question of classi-  
31 fication or taxability is presented, the matter shall be  
32 heard de novo by the circuit court. If, upon the hearing  
33 of such appeal, it is determined that any property has  
34 been valued at more than its true and actual value, or  
35 illegally classified or assessed, the circuit court shall, by  
36 an order entered of record, correct the assessment, and  
37 fix the property at its true and actual value. A copy of  
38 such order or orders entered by the circuit court reducing  
39 the valuation shall be certified to the auditor, if the order  
40 or orders pertain to real property, by the clerk within  
41 twenty days after the entering of the same, and every

42 order or judgment shall show that the prosecuting at-  
43 torney or tax commissioner was present and defended the  
44 interest of the state, county and district. If it be ascer-  
45 tained that any property has been valued too high, and  
46 that the owner has paid the excess tax, it shall be  
47 refunded to him, and if not paid he shall be relieved  
48 from the payment thereof. If it is ascertained that any  
49 property is valued too low the circuit court shall, by an  
50 order entered of record, correct the valuation and fix it at  
51 its true and actual value. A copy of any order entered  
52 by any circuit court increasing the valuation of property  
53 shall be certified within twenty days, if the order pertains  
54 to real property, to the auditor, the county clerk and the  
55 sheriff; however, if the order pertains only to personal  
56 property, then the copy shall be certified within twenty  
57 days to the county clerk and to the sheriff and it shall  
58 be the duty of the auditor, the county clerk and the  
59 sheriff to charge the taxpayer affected with the increase  
60 of taxes occasioned by the increase of valuation by ap-  
61 plying the rate of levies for every purpose in the district  
62 where such property is situated for the current year. The

63 order shall also be filed in the office of the auditor and  
64 clerk of the county court. Any order disposing of a ques-  
65 tion of classification or taxability shall be similarly pre-  
66 pared, certified and filed, and the increase or decrease of  
67 taxes resulting shall be treated as provided above for  
68 changes in valuation. The state or the aggrieved taxpayer  
69 may appeal a question of valuation to the supreme court  
70 of appeals, if the assessed value of the property is fifty  
71 thousand dollars or more, and either party may appeal a  
72 question of classification or taxability.

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

*William Tompa*

Chairman Senate Committee

*Clayton C. Davidson*

Chairman House Committee

Originated in the House.

Takes effect from passage.

*Howard Keyes*

Clerk of the Senate

*A Blankenship*

Clerk of the House of Delegates

*Howard Pearson*

President of the Senate

*H. Lahan White*

Speaker House of Delegates

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

*Hullett C. Smith*

Governor



PRESENTED TO THE  
GOVERNOR

Date

3/17/67

Time

9:30 am