

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1967

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ENROLLED

SENATE BILL NO. 256

(By Mr. Martin)

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PASSED March 11, 1967

In Effect per Passage

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

#256

**ENROLLED**  
**Senate Bill No. 256**  
(By MR. MARTIN)

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[Passed March 11, 1967; in effect from passage.]

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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.**

**§11-11-21. Appeals from assessment.**

Within sixty days after the tax commissioner shall have  
2 forwarded a certificate of the amount of tax assessed upon

3 the transfer of any property, any person interested in  
4 such transfer, or in such property, may apply to the circuit  
5 court of any county, in which such property or the greater  
6 part thereof may be, for an appeal from the assessment  
7 so made. Unless such appeal is taken within the time  
8 period herein provided, the tax commissioner's assessment  
9 shall be final and not subject to judicial review. Such  
10 application shall be by petition in writing, stating the  
11 names and addresses of all persons interested, showing the  
12 grounds upon which the appellant claims to be aggrieved,  
13 and an appeal shall be allowed thereon forthwith; and,  
14 until the same shall have been heard and decided, pro-  
15 ceedings for the collection of such taxes may be stayed by  
16 order of such court for good cause shown, and upon such  
17 conditions as it may direct. The appellant may amend his  
18 petition once as a matter of right if done within twenty  
19 days of the filing of his petition and before the appeal  
20 has been placed on the court's calendar; otherwise appel-  
21 lant may amend his petition only by leave of court. Such  
22 appeal shall be heard and decided as soon as may be.  
23 Before any such hearing reasonable notice thereof shall

24 be given to all other persons interested, and to the tax  
25 commissioner and prosecuting attorney, who, with the  
26 said commissioner, shall defend the interest of the state.  
27 Upon such hearing the court shall consider all certificates  
28 relating to such taxes, and all other pertinent evidence,  
29 that may be offered by either party. If it be of the opinion  
30 that the assessment appealed from was correct, it shall  
31 affirm the same; if it be of the opinion that the transfer  
32 was not subject to any such taxes, it shall set aside such  
33 assessment and enter an order exonerating the property  
34 from taxes. If it be of the opinion that the transfer was  
35 subject to such taxation, but the amount of taxes assessed  
36 was erroneous, it shall correct the assessment thereof by  
37 increasing or decreasing the amount thereof, as it may  
38 think just, and shall enter judgment accordingly. A copy  
39 of the judgment upon any such appeal shall be certified  
40 in duplicate, and forwarded and recorded as is herein  
41 provided with respect to the certificate of the tax com-  
42 missioner.

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

William Tempes  
Chairman Senate Committee

Clayton C Davidson  
Chairman House Committee

Originated in the Senate.

To take effect from passage.

Howard Neff  
Clerk of the Senate

C. A. Blankenship  
Clerk of the House of Delegates

Howard W. Carson  
President of the Senate

H. Leban 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 3:21 P.M.