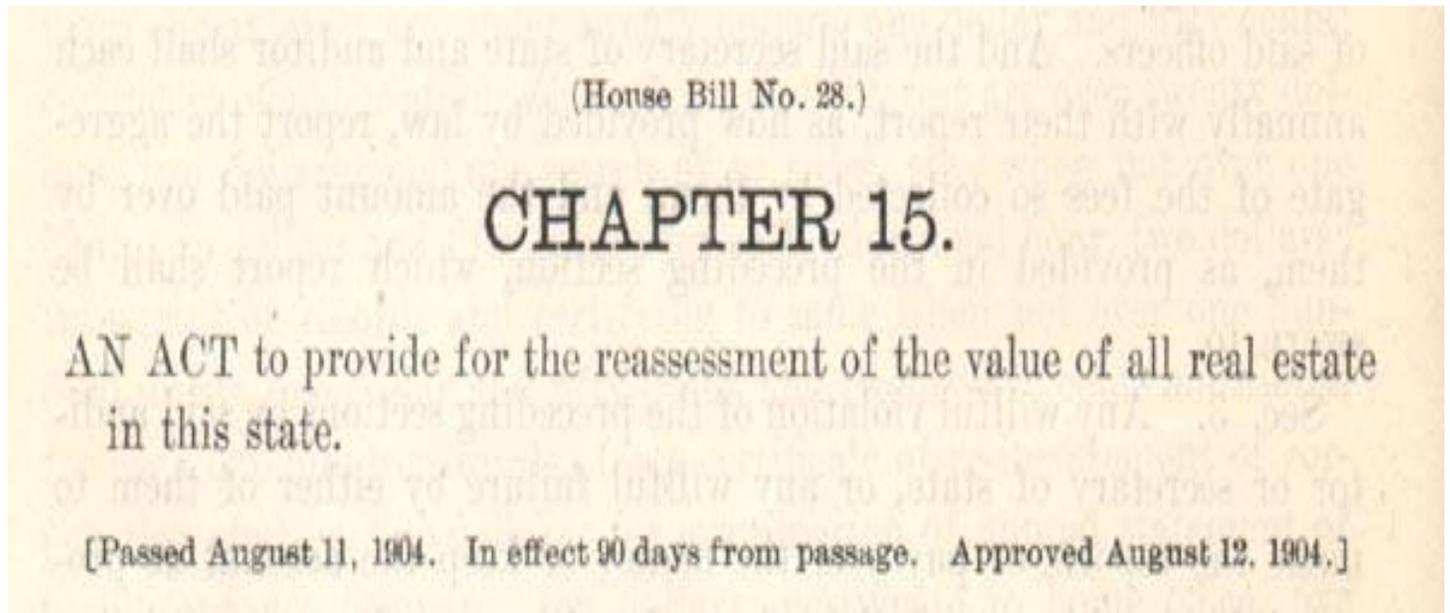


ON THIS DAY IN WEST VIRGINIA HISTORY AUGUST 11



On August 11, 1904, the West Virginia Legislature passed an act providing for the reassessment of all real estate in the state.

CSO: SS.8.4

Investigate the Document: (*Acts of the Legislature of West Virginia, 1904*)

1. According to the bill, the State Tax Commissioner was tasked with appointing how many commissioners per county?
2. According to the bill, each commissioner is expected to *what* within twenty days after notice of his appointment?
3. When was House Bill No. 28 approved?

Think Critically: Outline the process which a bill must go through to become a law in West Virginia.

(Senate Bill No. 12.)

CHAPTER 14.

AN ACT providing for the payment of the salaries of the judges of criminal and intermediate courts out of the treasuries of the several counties in which such courts sit.

[Passed August 10, 1904. In effect 90 days from passage. Approved August 12, 1904.]

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| <p>SEC.
1. Salaries of judges of criminal and intermediate courts to be paid out of the county treasury.</p> | <p>SEC.
2. Inconsistent acts repealed.</p> |
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Be it enacted by the Legislature of West Virginia:

Sec. 1. Notwithstanding the provisions of any statute to the contrary, the salary of every judge of a criminal or intermediate court, or other court established at the instance of any county, and the compensation of every person who may hold any such court when the judge of the same can not act, shall, after the first day of July, nineteen hundred and five, be paid out of the treasury of such county and not out of the treasury of the state.

Sec. 2. All acts and parts of acts inconsistent herewith are hereby repealed.

(House Bill No. 28.)

CHAPTER 15.

AN ACT to provide for the reassessment of the value of all real estate in this state.

[Passed August 11, 1904. In effect 90 days from passage. Approved August 12, 1904.]

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| <p>SEC.
1. Reassessment of real estate provided for.
2. State tax commissioner to appoint one commissioner in each county; provision for assistant.
3. Bond and oath of commissioner.
4. Auditor to furnish books to commissioner; state tax commissioner to furnish instructions.
5. Duty of commissioner as to assessments.
6. As to lands laid off into town lots.
7. Clerk of county court to furnish said commissioner with copy of land books for 1904.</p> | <p>SEC.
9. Assessment to be completed on or before August 1, 1905.
10. Notice to taxpayers; provision for appeal from commissioner to county court, and from the county court to the circuit court.
11. Compensation of commissioner.
12. Board of public works constituted board of review and equalization, — its duty as such: state tax commissioner shall attend sittings of board.
13. Reassessment shall govern tax levy for 1906 and until the next assessment.</p> |
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Be it enacted by the Legislature of West Virginia:

Sec. 1. There shall be a reassessment of the value of the real estate in this state made for the year beginning the first day of January, nineteen hundred and five, and according to the true and actual value thereof on that day.

Sec. 2. The state tax commissioner shall, within thirty days after this act takes effect, appoint one commissioner for each county in this state, who shall be a resident and freeholder thereof, and who shall not be a real estate broker or speculator in lands, whose duty it shall be to reassess the value of all the real estate in said county.

If any commissioner be of the opinion that it is impracticable to complete the assessment of the property in his county according to this act, and the instructions of the state tax commissioner, he may apply to the state tax commissioner for the appointment of an assistant, whose name and post office address he shall state in such application. If such application be approved by the state tax commissioner and the board of public works, the state tax commissioner may appoint such assistant, who shall take the same oath of office as the commissioner, and be allowed such compensation as the board of public works and the state tax commissioner shall think just and proper. Such assistant shall perform his work under the direction of the commissioner of his county and agreeably to the instructions of the state tax commissioner.

Sec. 3. Every commissioner so appointed shall, within twenty days after notice of his appointment, execute a bond with good security, to be approved by the county court of his county, or the clerk thereof in vacation, in the penalty of five thousand dollars, conditioned for the faithful performance of the duties of his office, and shall take an oath that he will support the constitution of the United States and the constitution of this state, and faithfully, honestly and impartially discharge the duties of his office to the best of his skill and judgment, and that he will neither directly nor indirectly receive or agree to receive any gift, reward or favor from the owner of any lands in his county, or any other person, to influence his action in making such assessment, and that he will without fear, favor, partiality or bias, assess all the real estate in his county according to its true and actual value, that is to say, at the price for which such property would sell if voluntarily offered for sale by the owner thereof upon the terms upon which such property is usually sold, and not the price which might be realized upon a forced sale. Such bond and oath shall be