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# West Virginia Law Review

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## STUDENT NOTE

### EQUALITY AND UNIFORMITY IN PROPERTY TAXES

The West Virginia constitution provides that

“. . . taxation shall be equal and uniform throughout the State, and all property, both real and personal, shall be taxed in proportion to its value to be ascertained as directed by law. No one species of property from which a tax may be collected shall be taxed higher than any other species of property of equal value . . . .”<sup>1</sup>

This provision of article X, section 1 of the constitution in so far as it relates to property taxation was first formulated in article VIII, section 1 of the constitution of 1863. In its application to ad valorem property tax valuation it remains unchanged to this day. The language of this section appears to be clear and certain, and on its face would not seem to admit of reasonable doubt as to its meaning. There are contained in this section three general requirements applicable to property taxation: (1) that all taxes be

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<sup>1</sup> W. VA. CONST. art. X, § 1.