December 1946

Masthead Volume 50, Issue 1

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Extent of Judicial Review of Administrative Tax Determinations in West Virginia.—The West Virginia Code in providing for appeals of tax determinations from the circuit courts to the supreme court of appeals employs the following language:

"The state or the aggrieved taxpayer may appeal a question of valuation to the supreme court of appeals, if the assessed value of the property is fifty thousand dollars or more, and either party may appeal a question of classification or taxability."¹

A broad question thereupon arises as to the principles to be applied to such appeals by the supreme court and the finality to be accorded circuit court decisions. The circuit courts have an ambiguous role in the review of tax determinations. Under the code section quoted, they occupy the position of administrative tribunals. The exceptional situation of a primarily judicial body occupying the position and fulfilling the functions of an administrative body has perplexed the courts of this state for a considerable time.²

¹ W. Va. Code (Michie, 1943) c. 11, art. 3, §25.