

December 1946

# Masthead Volume 50, Issue 1

Follow this and additional works at: <https://researchrepository.wvu.edu/wvlr>

---

## Recommended Citation

*Masthead Volume 50, Issue 1*, 50 W. Va. L. Rev. (1946).

Available at: <https://researchrepository.wvu.edu/wvlr/vol50/iss1/1>

This Prefatory Matter is brought to you for free and open access by the WVU College of Law at The Research Repository @ WVU. It has been accepted for inclusion in West Virginia Law Review by an authorized editor of The Research Repository @ WVU. For more information, please contact [ian.harmon@mail.wvu.edu](mailto:ian.harmon@mail.wvu.edu).

# West Virginia Law Quarterly and The Bar

---

Published by the Faculty of the College of Law of West Virginia University, and issued in December, February, April and June of each academic year. Official publication of The West Virginia Bar Association.

---

Subscription price to individuals, not members of The West Virginia Bar Association, \$2.00 per year. To those who are members of the Association the price is \$1.00 per year and is included in their annual dues. Single copies, 50 cents.

---

## BOARD OF EDITORS

Faculty of the College of Law, *ex officio*

EDITOR IN CHARGE

ALBERT S. ABEL

BUSINESS MANAGER

LOUISE FARRELL CONAWAY

ASSOCIATE STUDENT EDITORS

WILLIAM CASEY MARLAND, *President*

MAT DANIEL BOULDIN, JR.

EDWARD ISRAEL ETLAND

JOSEPHINE HAWKER

LEO J. BRIDI

JOHN GRANT HACKNEY

DAVID DALE JOHNSON, JR.

ROBERT FRANKLIN MARTIN

---

**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.”<sup>1</sup>

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.<sup>2</sup>

---

<sup>1</sup> W. VA. CODE (Michie, 1943) c. 11, art. 3, §25.

<sup>2</sup> See *In re Union Mines*, 39 W. Va. 179, 182, 19 S. E. 398, 399 (1894); *Hannis Distilling Co. v. County Court*, 69 W. Va. 426, 428, 71 S. E. 576, 577 (1911).