

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1951

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**ENROLLED**

*Committee Substitute for*

**SENATE BILL NO. 247**

*(Originating in the Committee  
on Finance)*

(By Mr. ....)

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PASSED *March 10,* 1951

In Effect *July 1,* 1951 Passage



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COMMITTEE SUBSTITUTE

FOR

**Senate Bill No. 247**

[Originating in the Committee on Finance.]

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[Passed March 10, 1951; in effect July 1, 1951.]

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AN ACT to amend and reenact sections six, seven and eight, article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the allocation of state aid for schools.

*Be it enacted by the Legislature of West Virginia:*

That sections six, seven and eight, article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 6. *Computation of Local Share of Revenue.*—

2 For the fiscal years one thousand nine hundred fifty-one—

3 one thousand nine hundred fifty-two and one thousand  
4 nine hundred fifty-two—one thousand nine hundred fifty-  
5 three, the state board shall compute the taxes, by using  
6 the levies for general current expense purposes, in all  
7 counties for the preceding year, and total the same. Nine-  
8 ty-five per cent of the total amount of aforesaid levies for  
9 the entire state, shall be multiplied by the “index” for  
10 each respective county. The result of such multiplication  
11 shall as to the respective counties, constitute their “local  
12 share of revenue” for the fiscal year.

13 The tax commissioner shall, at least once every four  
14 years, redetermine the true and actual value of property  
15 in each county of the state. For the fiscal year one thou-  
16 sand nine hundred fifty-one—one thousand nine hundred  
17 fifty-two, and thereafter, the commissioner for this pur-  
18 pose shall be allowed annually not to exceed fifty thou-  
19 sand dollars in any fiscal year from moneys appropriated  
20 and available for state aid during the fiscal year.

21 The state board shall for each county compute, by the  
22 application of the “levies for general current expense  
23 purposes”, the amount of revenue which such levies

24 would produce, if levied upon one hundred per cent of the  
25 true and actual value of each of the several clases of  
26 property contained in the latest report or revised report  
27 of such value, made to it by the tax commissioner. It  
28 shall deduct from such estimated revenue five per cent as  
29 an allowance for the usual losses in collection, due to dis-  
30 counts, exonerations, delinquencies, and the like. One-  
31 half of the remainder shall constitute the "local share of  
32 revenue". The local share of revenue thus computed from  
33 the true and actual value shall apply to all fiscal years  
34 after the thirtieth day of June, one thousand nine hundred  
35 fifty-three: *Provided, however,* That if it is determined by  
36 the state board that the application of this formula for  
37 determining the local share of revenue for each county  
38 will constitute a serious curtailment to the current school  
39 program, then the state board shall have authority to  
40 change the equalization factor of one-half or forego alto-  
41 gether the change from the present formula for distribu-  
42 tion until such time as the matter has been acted upon  
43 by the legislature.

Sec. 7. *Total of Foundation Program.*—The state board

2 shall commence and cause to be determined, as soon after  
3 the first day of July in each fiscal year as is possible,  
4 the foundation program for each county for such year  
5 as follows:

6 Step A—The average teacher's salary for the preceding  
7 fiscal year for each county shall be divided by thirty-  
8 three and one-third and the quotient obtained: *Provided,*  
9 *however,* That in computing the average teacher's salary  
10 for the preceding fiscal year, there shall be excluded  
11 from the computation any basic salary increases pro-  
12 vided for teachers by the Fiftieth Legislature.

13 Step B—The quotient resolved from step A shall be  
14 multiplied by the "high school factor" mentioned in sec-  
15 tion two of this article and the product obtained.

16 Step C—The product resulting from step B shall be  
17 multiplied by a number composed of the whole number  
18 one plus the "sparsity factor" mentioned in section two  
19 of this article and the product obtained.

20 Step D—The product resulting from step C shall be  
21 divided by seventy-one hundredths and the quotient ob-  
22 tained. This quotient, for the purposes of this article,

23 shall be the total per pupil cost of the foundation pro-  
24 gram for such county.

25 Step E—The quotient resulting from step D shall be  
26 multiplied by the “net enrollment” for the preceding year,  
27 as the same is defined in section two of this article. The  
28 product so obtained shall be the foundation program for  
29 such county.

Sec. 8. *Allocation of State Aid.*—Following computa-  
2 tion of the foundation program for each county the state  
3 board shall compute and allocate state aid for each county  
4 as follows:

5 The amount of state aid for each county shall be the  
6 foundation program of such county minus the local  
7 share of revenue: *Provided, however,* That for the fiscal  
8 years one thousand nine hundred fifty-one—one thousand  
9 nine hundred fifty-two and one thousand nine hundred  
10 fifty-two—one thousand nine hundred fifty-three, if the  
11 amount of state aid computed above is less than the  
12 product of twenty-two hundred multiplied by the number  
13 of teachers approved for such county by the state board  
14 on July tenth, one thousand nine hundred forty-six, the

15 amount of state aid shall be recomputed and shall be as  
16 hereinafter computed, to-wit:

17 The product of twenty-two hundred multiplied by the  
18 number of teachers approved for such county by the  
19 state board, July tenth, one thousand nine hundred forty-  
20 six, shall be added to the local share of revenue and the  
21 sum so obtained shall then be the adjusted foundation  
22 program for such county: *Provided further*, That for the  
23 fiscal years one thousand nine hundred fifty-one—one  
24 thousand nine hundred fifty-two and one thousand nine  
25 hundred fifty-two—one thousand nine hundred fifty-  
26 three, the state aid for any county shall in no case be  
27 less than sixty-five per cent for such adjusted foundation  
28 program except where further reduced as a result of  
29 deficiencies in revenue under the provisions of section  
30 thirteen hereof and chapter thirty-nine, acts of the legis-  
31 lature, one thousand nine hundred thirty-nine: *And*  
32 *provided further*, That at this point in the computation,  
33 the state aid, if less than one hundred dollars per pupil  
34 in its foundation program, shall be computed to give an  
35 amount sufficient to raise the foundation program for

36 any county to one hundred dollars per pupil: *And pro-*  
37 *vided further*, That any county at this point in the cal-  
38 culation, which has less than one hundred ten dollars  
39 per pupil in the foundation program as computed as  
40 aforesaid shall receive an additional amount of two dol-  
41 lars and forty cents per pupil in net enrollment in its  
42 adjusted foundation program: *And provided further*,  
43 That additional state aid for the purpose of paying basic  
44 salary increases for teachers, provided by the Fiftieth  
45 Legislature, shall be allocated to each county in an  
46 amount sufficient to pay such increases for the number  
47 of teachers actually employed within the county during  
48 the preceding school year.

49 *Provided further*, This formula is to be used as near as  
50 practical for the operation of nine months of school as  
51 finances permit.



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

*Robert C. Byrd*  
Chairman Senate Committee

*James W. Loop*  
Chairman House Committee

Originated in the Senate.

Takes effect *July, 1951*, ~~passage~~.

*Harmon Keeler*  
Clerk of the Senate

*J. R. Cliff*  
Clerk of the House of Delegates

*W. Raleigh Hunter*  
President of the Senate

*W. E. Ham*  
Speaker House of Delegates

The within *Approved* this the *16th*  
day of *March*, 1951.

*Chas. S. Patton*  
Governor.



of West Virginia **MAR 16 1951**  
D. PITT O'BRIEN,  
Secretary of State