WEST VIRGINIA CODE: §10-3-2

§10-3-2. Memorials to soldiers and sailors; sale of existing memorials; memorial fund; levies; board of directors; report of board to county commission; use of memorial; itemized report for public inspection; itemized budget estimate.

(a) The county commission of any county shall have the power, upon petition of twenty percent of the voters of such county, based on the number of votes cast at the last general election for Governor, to acquire and establish at the county seat, or at any other suitable place within the county, by purchase or otherwise, ground, park or grove, and to erect and maintain thereon a building or buildings, structure or structures, monument or monuments, to remodel, repair, remove or replace existing buildings or structures, or, within its discretion, to contribute money out of the county treasury to aid in the erection or the maintenance, or both, of any building or buildings, structure or structures, where same is to be used with educational institutions operated by the state or any political subdivision thereof, or to aid in the erection or the maintenance, or both, of any memorial hospital owned and operated by a nonprofit corporation incorporated under the laws of this state, as a memorial or memorials, and, also shall have the power to sell any existing building or structure established and owned by the county commission as a war memorial and use the funds realized from the sale thereof together with other funds hereby authorized to create and establish and maintain new memorials, for the use of the public and to render the greatest benefit to the greatest number, in memory and in recognition of the virtues and sacrifices of the soldiers, sailors and marines from the State of West Virginia and each county thereof, and who served in the Armed Forces of the United States in the world wars. It is the declared purpose of this section to create or assist in creating memorials to the memory of such soldiers, sailors and marines by aiding all the living, for their health, safety and betterment.

(b) The county commission is authorized to and may lay a tax on all property in the county for the purposes of acquiring and establishing such memorials, remodeling, repairing, removing or replacing existing memorials, or making the initial contribution to memorials, said tax to be not in excess of the following maximum levies on each $100 assessed valuation: On Class I property, 6¢; on Class II property, 12¢; and on Classes III and IV property, 24¢; and thereafter for maintenance purposes a like tax to be not in excess of the following maximum levies on each $100 assessed valuation: On Class I property, 2¢; on Class II property, 4¢; and on Classes III and IV property, 8¢, such tax to be levied and collected in like manner as the general taxes of the county, which shall be kept separate in a fund to be known as the "memorial fund": Provided, That in any county where such memorial has been established and under construction or partly completed the amount of tax for acquiring and establishing the same, or making the initial contribution thereto, shall not be in excess of the following maximum levies on each $100 assessed valuation: On Class I property, 3¢; on Class II property, 6¢; and on Classes III and IV property, 12¢; and thereafter for maintenance purposes a like tax to be not in excess of the following maximum levies on each $100

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assessed valuation: On Class I property, 2¢; on Class II property, 4¢; and on Classes III and IV property, 8¢.

(c) Whenever such memorial is acquired or established wholly by the county commission under this section, the county commission shall appoint a board of directors composed of at least five members with at least one member from each of the magisterial districts of the county not to exceed a total of eleven members. Such directors shall hold office for four years from July 1, following their appointment, and until their successors are appointed. No person shall be ineligible to appointment by reason of sex. Vacancies in the board shall be reported to the county commission and filled by appointment in like manner as original appointments for the unexpired term. The county commission may remove any director for misconduct or neglect of duty. No compensation shall be paid or allowed any director.

The board of directors of each memorial shall, immediately after their appointment, meet and organize by electing one of their number as president and one as secretary; a majority of all the members of any board shall constitute a quorum for the transaction of business. They shall make and adopt such bylaws, rules and regulations from time to time, for their own guidance and for the government and use of the memorial, as may be expedient and not inconsistent with this section. Such board shall have authority to contract for the construction or purchase of a memorial established under this section and for repairs thereon or maintenance thereof and the supervision, care and custody of the ground, structure or structures: Provided, That all contracts shall be approved by the county commission and that the expenditures of all funds shall be subject to the approval of the county commission, and all moneys belonging to the memorial fund shall be deposited in the treasury of such county to the credit of the memorial fund and shall be drawn therefrom on orders issued by the county commission. Such orders shall not be drawn except upon requisition of the memorial board attached to proper authenticated vouchers. Ground, park or a grove for a memorial may be acquired by condemnation by such board in the same manner as the county commission may acquire other real estate for public uses and purposes, and the title of all such property shall be and vest in the county commission. The board shall have power to appoint a suitable custodian and assistants and prescribe rules for their conduct, fix their duties and compensation, and shall have power to remove such appointees and, in general, to carry out the spirit and intention of this section.

Each memorial operated by a board of directors as provided hereby shall be free for the use of the inhabitants of the county, subject to such reasonable rules and regulations as the board may adopt, in order to render the use of such building or structure of greatest benefit to the greatest number; and the board may exclude from the use of the building any and all persons who shall wilfully violate such rules. The board of directors may extend the use and privileges of the building and structure to an educational institution or to nonresidents of the county upon such terms and conditions as the board may prescribe.

The board of directors shall, on or before July 1, in each year, make a report to the county commission, stating the condition of the property, the various sums of money received from the memorial fund, and from all other sources, how much money was expended and for what

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expended; also an itemized budget estimate of expense of the property for the ensuing year, with such other information and suggestions as they deem of general interest, or that may be required by the county commission.

Any person or persons, including corporations, desiring to make donations of cash or other personal property or real estate for the benefit of the memorial, shall have the right to do so, and shall have the right to vest the title thereof in the county commission, to be held in trust and controlled by such board, the same as the other property owned or acquired, and according to the terms and for the purposes set out in the deed, gift, devise or bequest.

(d) Whenever the county commission contributes money out of the county treasury to aid in the erection or the maintenance, or both, of any building or buildings, structure or structures, where same is or are operated by the state or any political subdivision thereof, or to aid in the erection or the maintenance, or both, of a memorial hospital owned and operated by a nonprofit corporation incorporated under the laws of this state, as such memorial or memorials, there shall be filed with the county commission, on or before July 1, in each year, an annual itemized report, for public inspection, of the operation, income and expenditures for the twelve months preceding as of the thirty-first day of May in each year, and the condition of the property, by the officials, or board of directors, as the case may be, in charge thereof, and in the case of such memorial hospital such report also shall contain a complete schedule of the rates and charges to the public and the services rendered free to the indigent and needy unable to pay therefor; and there also shall be filed with the county commission, on or before July 1, in each year, an itemized budget estimate of the expense and operation of such memorial or memorials for the ensuing year, with such other information and suggestions as may be deemed of public interest, or that may be required by the county commission.

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