WEST VIRGINIA CODE: §11-8-6G

§11-8-6g. Effect on special levy rates when appraisal results in tax revenue increase; public hearings.

(a) Until July 1, 1995, as to any special levy in effect prior to that date, and notwithstanding any other provision of law to the contrary, where any annual appraisal, triennial appraisal or general valuation of property would produce an assessment that would cause an increase of four percent or more in the total projected property tax revenues that would be realized were the special levy rates then in effect by the county commission, the municipalities or the county board of education to be imposed, the local levying body shall comply with subsection (b) of this section and may reduce the rate of special levy in accordance with the provisions of subsection (d) of this section until July 1, 1995. After July 1, 1995, each levying body shall adopt only the levy rate which is specified and approved in the levy ballot: Provided, That if the special levy ballot provision authorizes the levying body to reduce the rate of special levy, such rate may be reduced in accordance with the special levy ballot provision.

An additional appraisal or valuation due to new construction or improvements to existing real property, including beginning recovery of natural resources, and newly acquired personal property shall not be an annual appraisal or general valuation within the meaning of this section, nor shall the assessed value of such improvements be included in calculating the new tax levy for purposes of this section.

(b) Any local levying body projected to realize such increase greater than four percent shall conduct a public hearing no later than March 20 in the years 1994 and 1995, which hearing may be held at the same time and place as the annual budget hearing. Notice of the public hearing and the meeting in which the levy rate shall be on the agenda shall be given at least seven days before the date for each public hearing by the publication of a notice in at least one newspaper of general circulation in such county or municipality: Provided, That a Class IV town or village as defined in section two, article one, chapter eight of this code, in lieu of the publication notice required by this subsection, may post no less than four notices of each public hearing, which posted notices shall contain the information required by the publication notice and which shall be in available, visible locations including the town hall. The notice shall be at least the size of one-eighth page of a standard size newspaper or one-fourth page of a tabloid size newspaper, and the headline in the advertisement shall be in a type no smaller than twenty-four point. The publication notice shall be placed outside that portion, if any, of the newspaper reserved for legal notices and classified advertisements and shall also be published as a Class II-O legal advertisement in accordance with the provisions of article three, chapter fifty-nine of this code. The publication area is the county. The notice shall be in the following form and contain the following information, in addition to such other information as the local governing body may elect to include:

HEARING REGARDING SPECIAL LEVY RATES

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The (name of the local levying body) hereby gives notice that the special levy rate imposed by the (local levying body) causes an increase in property tax revenues due to increased valuations.

1. Appraisal/Assessment Increase: Total assessed value of property, excluding additional assessments due to new or improved property, exceeds last year's total assessed value of property by ..... percent.

2. Current Year's Revenue Produced Under Special Levy:

3. Projected Revenue Under Special Levy for Next Tax Year:

4. Revenue Projected from New Property or Improvements: $.....

5. General areas in which new revenue is to be allocated:

A public hearing on the issue of special levy rates will be held on (date and time) at (meeting place). A decision regarding the special levy rate will be made on (date and time) at (meeting place).

Notwithstanding any other provision of this subsection to the contrary, for the year 1993 only, any local levying body required to conduct a public hearing due to a four-percent increase as set forth in this subsection projected for the next fiscal year shall hold the public hearing prior to May 6, shall only be required to publish a Class I legal advertisement in accordance with the provisions of article three, chapter fifty-nine of this code, and need not provide such notice at least seven days before the date of the hearing as required in this subsection: Provided, That a Class IV town or village may provide notice as otherwise set forth in this subsection: Provided, however, That any public hearings held pursuant to the provisions of this section in the year 1993 prior to the effective date of this section are hereby ratified and confirmed as having full force and effect: Provided further, That no county commission or municipality shall be required to hold a public hearing as required by this section during the year 1993 for the fiscal year 1994.

(c) All hearings are open to the public, and the local levying body shall permit persons desiring to be heard an opportunity to present oral testimony within such reasonable time limits as are determined by the governing body. A decision regarding the special levy rate shall be made within ten days of the hearing.

(d) For the fiscal years beginning on July 1, 1993, 1994 and 1995, as to any special levy in effect prior to July 1, 1995, a local levying body may reduce the rate of the special levy for all classes of property for the forthcoming tax year so as to cause such rate of special levy to produce no more than one hundred four percent of the previous year's projected property tax revenues from extending such special levy rates or such lesser reduction the local levying body considers adequate: Provided, That no levying body shall reduce any special levy if such levy rate has been covenanted or otherwise dedicated and is necessary to the

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payment of bonds or other obligations existing as of the effective date of this section: Provided, however, That nothing contained in this subsection shall be construed to limit the reduction of the levy rate when the terms of the special levy permit a lower reduction: Provided further, That this provision shall not restrict the ability of a local levying body to enact excess levies as authorized under existing statutory or Constitutional provisions.

(e) If any provision of this section is held invalid, such invalidity shall not affect other provisions or applications of this section which can be given effect without the invalid provision or its application and to this end the provisions of this section are declared to be severable.

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