

ENROLLED BILL

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Senate Bill No. 199

(By Mr. Miller)

Passed March 6, 1931

In Effect from Passage

Originating in the Senate Takes effect Jan 1 Passage  
M. S. Hodge Clerk of the Senate. W. B. Hodge Clerk of the House of Delegates.

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Charles W. Hodge Chairman House Committee. James D. Smith Chairman Senate Committee.

## ENROLLED BILL

(S. B. No. 199)

[Passed March 6, 1931; in effect from passage.]

AN ACT to authorize the county court of Logan county, West Virginia, under certain restrictions, to lay a special levy of not exceeding twenty cents on each one hundred dollars of the assessed valuation of the taxable property in said county for each of the years one thousand nine hundred and thirty-one, one thousand nine hundred and thirty-two, one thousand nine hundred and thirty-three, and one thousand nine hundred and thirty-four, to supplement the fund for county purposes, other than roads and bridges, authorized by section three, article eight, of chapter eleven, code of West Virginia; to provide for the disbursement of the funds so raised by said special levies, and to create a committee of taxpayers to perform certain

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Chairman Senate Committee.

*Amos W. Adams*  
Chairman House Committee.

duties respecting the laying and disbursement of said levies.

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

Section 1. That, in the manner hereinafter authorized, and  
subject to all the restrictions and limitations contained in this  
act, the county court of Logan county, West Virginia, at the  
same time fixed by general law for the laying of levies au-  
thorized by law for general purposes, for each of the years one  
thousand nine hundred and thirty-one, one thousand nine hun-  
dred and thirty-two, one thousand nine hundred and thirty-  
three, and one thousand nine hundred and thirty-four, is hereby  
authorized to lay a special levy of not exceeding twenty cents  
on each one hundred dollars of the assessed valuation of the  
taxable property in said county, to supplement the fund for  
county purposes, other than roads and bridges, authorized by  
section three, article eight, of chapter eleven, code of West  
Virginia. And the funds derived from such special levies shall  
be disbursed and used in the manner and only for the purposes  
prescribed by the terms of this act.

Sec. 2. All moneys derived from the special levies authorized  
by this act shall be collected and paid into the county treasury  
in the same manner and at the same time as are the moneys de-

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*Joseph D. Smith*  
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*Bennett Mason*  
Chairman House Committee.

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4 rived from the general levy authorized by section three, article  
5 eight, of chapter eleven, code of West Virginia, but the moneys  
6 derived from said special levies shall be kept separate from  
7 moneys derived from the general levy, and shall be credited and  
8 apportioned to two separate funds which shall be called, re-  
9 spectively, "old debt fund" and "supplemental current fund."  
10 Accurate accounts shall be kept of all moneys properly credit-  
11 able to each of said funds, and no warrant or order shall be  
12 issued against either of said funds, nor any contract or obliga-  
13 tion incurred in respect thereto, except for the purposes ex-  
14 pressly authorized by this act.

15 Moneys required by this act to be credited to said old debt  
16 fund shall be used only for the purpose of paying unbonded  
17 indebtedness of said county, incurred for county purposes other  
18 than roads and bridges, and existing at the time this act takes  
19 effect. No order or draft shall be paid out of said old debt  
20 fund unless it shows on its face that it is payable out of said  
21 fund, or unless it be an order issued and signed prior to the  
22 date this act takes effect in payment of a bona fide debt for  
23 county purposes other than roads and bridges.

24 The moneys creditable under this act to said supplemental

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*Samuel Massey*  
Chairman House Committee.

25 current fund shall be used for the same purposes as the funds  
26 derived from the general levy for county purposes other than  
27 roads and bridges, but no orders shall be paid out of this fund  
28 except such as on their face show that they are so payable.

29 For the year one thousand nine hundred and thirty-one, but  
30 not thereafter, said county court may lay said special levy with-  
31 out the approval of the taxpayers' committee hereinafter cre-  
32 ated; and to that end shall include said special levy in its  
33 itemized statements required to be made and published under  
34 the provisions of sections two and three of article eight of  
35 chapter eleven, code of West Virginia, and in the orders of said  
36 court showing said statements and the levies thereafter made  
37 and based thereon pursuant to general law, it shall be specifi-  
38 cally ordered and provided that one-half the moneys derived  
39 from said special levy shall be apportioned and credited to said  
40 old debt fund and the other one-half thereof shall be appor-  
41 tioned and credited to said supplemental current fund, to be  
42 used only for the purposes prescribed by this act.

43 As to that portion of said special levy for the year one thou-  
44 sand nine hundred thirty-one authorized to be credited and  
45 paid into said supplemental current fund, it shall be lawful for

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*Brucen McDonald*  
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46 the county court of said county, at any time after this act takes  
47 effect, to anticipate said levy by issuing its orders payable on  
48 the first day of December, one thousand nine hundred and  
49 thirty-one, out of said fund, in an amount not exceeding thirty  
50 thousand dollars in the aggregate, for any lawful county pur-  
51 poses other than roads and bridges; but after the year one thou-  
52 sand nine hundred and thirty-one no orders shall be drawn in  
53 anticipation of said levies.

54 After the year one thousand nine hundred and thirty-one, no  
55 special levy shall be laid under the provisions hereof, except  
56 upon recommendation of the taxpayers' committee hereinafter  
57 provided for, and then only in the manner and to the extent  
58 designated by said committee acting under the limitations pre-  
59 scribed by this act.

Sec. 3. There is hereby created a committee to be known as  
2 "the taxpayers' committee of Logan county," which shall be  
3 composed of six members, three of whom shall belong to each  
4 of the two leading political parties in said county, and which  
5 committee as first constituted hereunder shall consist of J. Cary  
6 Alderson, H. S. Gay, Bruce McDonald, A. D. Dickey, J. J.  
7 Foster and C. W. Jones who shall, before proceeding to act as

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*Joseph D. Spruill*  
Chairman Senate Committee.

*Samuel Massey*  
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8 such committee, each take, subscribe and file with the clerk of  
9 the county court of said county, an oath that he will support  
10 the constitution of the United States and of this state, and that  
11 he will faithfully and diligently perform the duties of such  
12 committeeman to the best of his skill and judgment. Such com-  
13 mittee shall continue to exist and the members thereof hold  
14 office so long as this act is in force, and thereafter so long as  
15 any funds derived under the provisions hereof remain unex-  
16 pended. Vacancies on said committee arising from failure of  
17 any member to qualify, from death, from resignation, or from  
18 any other cause, shall be filled by appointment made by the  
19 judge of the circuit court of Logan county. But the person  
20 so appointed to fill such vacancy shall be a taxpayer of said  
21 county, belonging to the same political party as the member  
22 whose place he is appointed to fill, and shall be a person of  
23 good moral character and of recognized business judgment and  
24 successful business standing in said county.

25 Any four members of said committee shall constitute a  
26 quorum for the transaction of business, and may act for and in  
27 the name of said committee, but no business shall be transacted  
28 by said committee except in, or pursuant to, a regular meeting



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29 of which all the members thereof shall have had due notice. It  
30 shall be the duty of the members of said committee to keep  
31 themselves posted concerning the fiscal affairs of the said county  
32 of Logan, and to especially acquaint themselves with all ac-  
33 counts, records and data necessary to enable them to at all times  
34 know whether the funds derivable from the special levies pro-  
35 vided by this act are necessary to be raised; whether the same  
36 are being disbursed and accounted for in accordance with the  
37 terms of this act, and generally to familiarize themselves with  
38 such facts and conditions as will enable said committee to judge  
39 whether or not the laying of the special levies herein provided  
40 for will promote the best interests of the taxpayers of said  
41 Logan county.

Sec. 4. After the year one thousand nine hundred and thirty-  
2 one, said committee shall annually, during the time this act is  
3 in force, and at the time the county court of said county meets  
4 pursuant to the provisions of sections two and three of article  
5 eight of chapter eleven, code of West Virginia, to make and pub-  
6 lish the itemized statements provided by said sections, certify in  
7 writing to said court, whether the special levy authorized by  
8 this act shall be raised for the then fiscal year. And if said



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9 committee be of opinion that such special levy should be laid,  
10 it shall certify further whether the maximum, or a smaller,  
11 amount of such levy shall be laid, and shall specify in its cer-  
12 tificate what proportion of the levy so laid shall be appor-  
13 tioned and credited to said "old debt fund" and what propor-  
14 tion shall be apportioned and credited to said "supplemental  
15 current fund:" *Provided, however,* That in no case shall the  
16 proportion to be applied on existing indebtedness be less than  
17 one-half of the whole amount to be raised by such special levy.  
18 If the committee be of opinion that no special levy should be laid  
19 for any particular fiscal year covered by this act, or that it  
20 should be laid only for the purpose of paying said existing  
21 indebtedness, it shall so state to the court in its said certificate,  
22 and in no event shall the said county court be authorized to  
23 lay the special levies provided for in this act until it receives  
24 from said committee the certificate herein provided for ap-  
25 proving said special levy. Upon receipt of said certificate,  
26 whether the same approve or disapprove the laying of the special  
27 levies created by this act, such certificate shall be published  
28 with and at the same time and in the same manner as is pro-  
29 vided for the publication of the statements made by said county

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Chairman Senate Committee.

*Benjamin Madison*  
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30 court pursuant to the provisions of sections two and three,  
31 article eight, chapter eleven of the code of West Virginia. Such  
32 certificate shall further state whether the funds theretofore  
33 derived from such special levies have been properly disbursed  
34 and accounted for, and whether in the opinion of the committee  
35 there has been any waste, extravagance or illegal expenditures  
36 on the part of said county court from the general county fund.  
37 And if such committee finds that there have been any improper  
38 disbursements of said special levy, or any waste, extravagance  
39 or illegal expenditures of said general funds, then it shall with-  
40 hold its assent and approval of the special levies authorized  
41 under this act.

Sec. 5. When the county court shall receive the approving  
2 certificate of the committee hereinbefore provided for, it shall  
3 lay, in accordance with said certificate, the special levy au-  
4 thorized by this act, but subject to the further limitation that  
5 the special levies so laid, together with the levies authorized  
6 by general law for county purposes other than roads and  
7 bridges, and the levies for the county road fund authorized by  
8 section two, article eleven, chapter seventeen, code of West  
9 Virginia, do not in the aggregate exceed the sum of fifty-five

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*Chairman House Committee.*

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*Chairman Senate Committee.*

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10 cents on each one hundred dollars' assessed valuation of the  
11 taxable property in said county. If said county court be au-  
12 thorized to lay any special levies hereunder after the year one  
13 thousand nine hundred and thirty-one, it shall include said  
14 special levy in its itemized statements required to be made and  
15 published under the provisions of sections two and three of  
16 article eight of chapter eleven, code of West Virginia, and in  
17 the orders of said court showing said statements and the levies  
18 thereafter made and based thereon pursuant to general law, it  
19 shall be specifically ordered and provided, in accordance with  
20 the certificate of said committee, what proportion of said special  
21 levy shall be apportioned and credited to said "old debt fund"  
22 and what proportion thereof shall be apportioned and credited  
23 to said "supplemental current fund."

Sec. 6. Accurate records and accounts shall be kept of all  
2 moneys raised and disbursed under the provisions of this act,  
3 so as to show the amount thereof properly referable to each of  
4 the two separate funds provided for herein; and the sheriff of  
5 Logan county shall be liable on his official bond for the proper  
6 collection and disbursement of all funds raised under the pro-  
7 visions of this act, in the same manner as he is by general law

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*Benjamin M. Thayer*

*Chairman House Committee.*

*James D. Smith*

*Chairman Senate Committee.*

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8 made liable for the proper collection and disbursement of levies

9 authorized by general law.

Sec. 7. All acts or parts of acts within the purview hereof  
2 and inconsistent herewith are hereby repealed.

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*James D. Smith*  
Chairman Senate Committee.

*J. Alfred Taylor*  
Speaker of the House of Delegates.

*P. H. Hines*  
Clerk of the House of Delegates.

*W. G. Taylor*  
President of the Senate.

*M. S. Hodges*  
Clerk of the Senate.

*James W. Meadows*  
Chairman House Committee.

The within is *approved*  
this *16<sup>th</sup>* day of *March*, 1931.

*W. G. Taylor*  
Governor.

Filed in the office of the Secretary of State  
of West Virginia *MAR 16 1931*  
GEORGE W. STARR,  
Secretary of State.