ENROLLED BILL
(EXTRAORDINARY SESSION, 1932)

House Bill No. 118

(By Mr. Barnhart)

Passed August 6, 1932

In Effect from Passage
EROLLED BILL
(H. B. No. 118)
[Passed August 8, 1932; in effect from passage.]

AN ACT to provide for the submission to the voters of the state of
an amendment to the constitution of the state of West Virginia, as follows: Amending section one of article ten.

Be it enacted by the Legislature of West Virginia:

Section 1. That the question of the ratification or rejection
2 of an amendment to the constitution of West Virginia, proposed
3 in accordance with the provisions of section two of article four-
4teen of said constitution, shall be submitted to the voters of the
5 state at the next general election, to be held in the year nineteen
6 hundred thirty-two, which proposed amendment is as follows:

Proposed Amendment

Section 1. Subject to the exceptions in this section contained,
2 taxation shall be equal and uniform throughout the state, and all
property, both real and personal, shall be taxed in proportion to
its value to be ascertained as directed by law. No one species
of property from which a tax may be collected shall be taxed
higher than any other species of property of equal value; except
that the aggregate of taxes assessed in any one year upon per-
sonal property employed exclusively in agriculture, including
horticulture and grazing, products of agriculture as above de-
fined, including live stock, while owned by the producer, and
money, notes, bonds, bills and accounts receivable, stocks and
other similar intangible personal property shall not exceed fifty
cents on each one hundred dollars of value thereon and upon
all property owned, used and occupied by the owner thereof
exclusively for residential purposes and upon farms occupied
and cultivated by their owners or bona fide tenants one dollar;
and upon all other property situated outside of municipalities,
one dollar and fifty cents; and upon all other such property
situated within municipalities, two dollars; and the legislature
shall further provide by general law, for increasing the maxi-
mum rates, authorized to be fixed, by the different levying bodies
upon all classes of property, by submitting the question to the
23 voters of the taxing units affected, but no increase shall be effec-
24 tive unless at least sixty per cent of the qualified voters shall
25 favor such increase, and such increase shall not continue for a
26 longer period than three years at any one time, and shall never
27 exceed by more than fifty per cent the maximum rate therein
28 provided and prescribed by law; and the revenue derived from
29 this source shall be apportioned by the legislature among the
30 levying units of the state in proportion to the levy laid in said
31 units upon real and other personal property; but property used
32 for educational, literary, scientific, religious or charitable pur-
33 poses, all cemeteries, public property, the personal property,
34 including live stock, employed exclusively in agriculture as above
35 defined and the products of agriculture as so defined while
36 owned by the producers may by law be exempted from taxation;
37 household goods to the value of two hundred dollars shall be
38 exempted from taxation. The legislature shall have authority
39 to tax privileges, franchises, and incomes of persons and cor-
40 porations and to classify and graduate the tax on all incomes
41 according to the amount thereof and to exempt from taxation,
42 incomes below a minimum to be fixed from time to time, and
such revenues as may be derived from such tax may be appro-
priated as the legislature may provide. After the year nineteen
hundred thirty-three, the rate of the state tax upon property
shall not exceed one cent upon the hundred dollars valuation, ex-
cept to pay the principal and interest of bonded indebtedness
of the state now existing.

Sec. 2. For convenience in referring to the said proposed
amendment and in the preparation of the form of the ballot here-
inafter provided for, said proposed amendment is hereby desig-
nated as follows: To be known as "Tax Limitation Amend-
ment."

Sec. 3. For the purpose of enabling the voters of the state to
vote on the question of said proposed amendment to the constitu-
tion, at the said general election to be held in the year nineteen
hundred thirty-two, the board of ballot commissioners of each
county is hereby required to place upon, and at the foot of, the
official ballots to be voted at said election, the following:
Ballot on constitutional Tax Limitation Amendment, amend-
ing section one of article ten.

☐ For ratification of Tax Limitation Amendment.
Against ratification of Tax Limitation Amendment.

The said election on the proposed amendment, at each place of voting, shall be superintended, conducted and returned, and the result thereof ascertained, by the same officers and in the same manner as the election of officers to be voted for at said election; and all of the provisions of law relating to general elections, including all duties to be performed by any officer or board, as far as applicable and not inconsistent with anything herein contained, shall apply to the election held under the provisions of this act, except when it is herein otherwise provided.

The ballots cast on the question of said proposed amendment shall be counted as other ballots cast at said election.

Sec. 4. As soon as the result is ascertained the commissioners, or a majority of them, and the canvassers (if there be any), or a majority of them, at each place of voting, shall make out and sign two certificates thereof in the following form or to the following effect: "We, the undersigned, who acted as commissioners (or canvassers, as the case may be,) of the election held at precinct No._______, in the district of _____________, in the county of _____________, on the ______ day of No-
November, nineteen hundred thirty-two, upon the question of the ratification or rejection of the proposed constitutional amendment to section one of article ten, do hereby certify that the result of said election is as follows:

Amending section one of article ten:

For ratification of Tax Limitation Amendment ______ votes.

Against ratification of Tax Limitation Amendment ____ votes.

Given under our hands this ______ day of November, nineteen hundred thirty-two."

The said two certificates shall correspond with each other in all respects, and contain the full and true returns of said election at each place of voting on said question. The said commissioners, or any one of them, (or said canvassers, or any one of them, as the case may be,) shall within four days, excluding Sunday, after that on which said election was held, deliver one of said certificates to the clerk of the county court of his county, together with the ballots, and the other to the clerk of the circuit court of the county.

The said certificates, together with the ballots cast on the question of said proposed amendment, shall be laid before the
29 commissioners of the county court at the court house at the same
30 time the ballots, poll books and the certificates of the election
31 for the members of the legislature are laid before them; and as
32 soon as the result of said election in the county upon the question
33 of such ratification or rejection is ascertained, two certificates of
34 such result shall be made out and signed by said commissioners,
35 as a board of canvassers, in the following form or to the follow-
36 ing effect:
37 "We, the board of canvassers of the county of __________,
38 having carefully and impartially examined the returns of the
39 election held in said county, in each district thereof, on the ___
40 day of November, nineteen hundred thirty-two, do certify that
41 the result of the election in said county, on the question of the
42 ratification or rejection of the proposed constitutional amend-
43 ment to section one of article ten is as follows:
44 For ratification of Tax Limitation Amendment ______ votes.
45 Against ratification of Tax Limitation Amendment _____ votes.
46 Given under our hands this _____ day of __________, nine-
47 teen hundred thirty-two."
48 One of the certificates shall be filed in the office of the clerk of
49 the county court, and the other forwarded by mail to the secre-
50 tary of state, who shall file and preserve the same until the day
51 on which the result of said election in the state is to be ascer-
52 tained, as hereinafter stated.

Sec. 5. On the twenty-fifth day after the election is held, or
2 as soon thereafter as practicable, the said certificates shall be
3 laid before the governor, whose duty it shall be to ascertain
4 therefrom the result of said election in the state, and declare
5 the same by proclamation published in one or more newspapers
6 printed at the seat of government. If a majority of the votes
7 cast at said election upon said question be for the ratification of
8 the said amendment, the proposed amendment so ratified shall
9 be of force and effect from and after the time of such ratification
10 as part of the constitution of the state.

Sec. 6. The governor shall cause the said proposed amend-
2 ment, with the proper designation for the same as hereinbefore
3 adopted, to be published one time, at least three months before
4 such election, in some newspaper in every county in this state
5 in which a newspaper is printed, at a price to be agreed upon in
6 advance in writing, and the cost of such advertising shall in the
7 first instance, if found necessary by him, be paid out of the gov-
8 ernor's contingent fund and be afterwards repaid to such fund
9 by appropriation of the legislature.

10 This act shall be in effect from the date of its passage.

[Signature]
Speaker of the House of Delegates.

[Signature]
Clerk of the House of Delegates.

[Signature]
President of the Senate.

[Signature]
Clerk of the Senate.

The within is approved this....... day of....... 1932.

[Signature]
Governor.

Filed in the office of the Secretary of State
of West Virginia AUG 5 1932
GEORGE W. SHARP,
Secretary of State.