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ENROLLED BILL
(SECOND EXTRAORDINARY SESSION, 1933)

House Bill No. 234

(By Mr. Hiner (Mr. Speaker))

Passed January 19, 1934

In Effect from Passage

Originated in the House of Delegates..... Takes effect..... passage
James D. Hall.....
James D. Hall..... Clerk of the House of Delegates.

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James L. Smith.....
Chairman House Committee.
Kenna K. Skyrz.....
Chairman Senate Committee.

ENROLLED BILL

(H. B. No. 234)

[Passed January 19, 1934; in effect from passage.]

AN ACT to amend and reenact Committee Substitute for House Bill No. 63, an act of the Legislature of West Virginia, second extraordinary session, one thousand nine hundred thirty-three, entitled: "An act to amend and reenact chapter thirty-eight, acts of the Legislature of West Virginia, regular session, one thousand nine hundred thirty-three, entitled: 'An act to amend sections one to fifteen, inclusive, article eight, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, by substituting therefor sections one to twenty-six, inclusive, relating to tax levies', by substituting therefor sections one to twenty-five, inclusive," by substituting therefor sections one to thirty-three, inclusive.

Be it enacted by the Legislature of West Virginia:

That an act of the Legislature of West Virginia, second extraordinary session, one thousand nine hundred thirty-three, desig-

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nated Committee Substitute for House Bill No. 63, be amended and reenacted to read as follows:

ARTICLE VIII

Section 1. WHEREAS, Two former acts of the present Legislature relating to the subject matter and general object of this act have been held by the supreme court of appeals of this state to be unconstitutional for varying reasons, which holdings give rise to the question and doubt as to whether the tax limitation amendment, according to the majority interpretation of its intent and meaning, and in consonance with a like, but differently constituted, majority interpretation of other constitutional provisions, may be made workable literally and, at the same time, permit provisions to be made for the necessary requirements of governmental expenses; and

WHEREAS, This Legislature cannot entertain the belief that the voters of this state who, with such practical unanimity, adopted the tax limitation amendment, had in mind that any possible effect or consequence thereof would be to destroy or seriously impair constitutional government in the state or any political subdivision thereof, but rather that one of its objects and purposes was to enjoin and compel a curtailment and re-

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19 duction of governmental expenses, and to hold them within
20 reasonable bounds consistent with the economical and efficient
21 administration thereof; and

22 WHEREAS, It is the express purpose and object of the pro-
23 visions hereinafter contained to fully conform with the spirit
24 of said amendment and to provide ample safeguards to insure
25 the strictest economy in the matter of governmental expendi-
26 tures, to the end that proper agencies of government may not
27 be compelled to abdicate or cease to function, but that in so
28 functioning they shall not entail upon the public any expense
29 which is not absolutely necessary; therefore, the Legislature of
30 West Virginia doth find and declare:

31 That the provisions of this act hereinafter contained are as
32 it verily believes fully within the spirit of said amendment and
33 the several judicial interpretations thereof, and that by means
34 thereof said amendment may be found to be workable in its
35 practical application.

Sec. 2. The Legislature having carefully studied the fiscal
2 affairs of the various counties, municipalities and other taxing
3 districts of the state, and having had access to the official rec-
4 ords in the office of the state tax commissioner, and having
5 studied the various computations made by the office of the tax

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6 commissioner summarizing the levies which may be made
7 under the tax limitation amendment, and having examined
8 and investigated the various estimates made by the levying
9 bodies for the maintenance and operation of constitutional
10 county government, municipal government and the public
11 school system, doth find:

12 (1) That approximately twenty per cent of the maximum
13 potential levies within the limits prescribed by section one, ar-
14 ticle ten of the constitution of West Virginia as amended con-
15 stitutes a fair average minimum requirement for the mainte-
16 nance of basic and indispensable functions of government for
17 which county courts have heretofore imposed the levies;

18 (2) That approximately twenty per cent of the maximum
19 potential levies within the municipalities constitutes a fair
20 average minimum requiement for the maintenance of municipi-
20-a pal government;

21 (3) That, for the reasons hereinafter set forth, approxi-
22 mately thirty per cent of such maximum potential levies is re-
23 quired as the contribution from local taxation for the main-
24 tenance of the state free school system if a term of not less
25 than seven months is to be provided;

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26 (4) That the potential yield of all taxes levied within the
27 said limitations is approximately twenty-five million dollars,
28 without deduction for delinquencies;

29 (5) That the present annual requirements for interest, sink-
30 ing fund, and amortization charges of contractual indebted-
31 ness of the state and other fiscal bodies existing on the eighth
32 day of November, one thousand nine hundred thirty-two, not
33 including state road bonds for which other provision is
34 made, but including the requirements for bonded indebted-
35 ness and reasonable partial provision for contractual indebted-
36 ness not bonded, is approximately seven million five hundred
36-a thousand dollars;

37 (6) That the maintenance of constitutional local govern-
38 ment, the maintenance of orderly municipal government, and
39 provision for a reasonably efficient free school system are es-
40 sential and indispensable to the protection of the obligations of
41 contractual indebtedness of the state and its various subdi-
42 visions, for the reason that the ultimate security for such
43 obligations is the value of the property of the citizens located
44 within the governmental units which are indebted for such
45 contractual obligations, and that if such ordinary govern-

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46 mental functions, including a reasonably efficient school sys-
47 tem, be not provided, the value of such property will greatly
48 depreciate, and, without proper governmental provision for
49 peace, order, and security, and the proper exercise of the
50 police powers of the state, homes and business properties in
51 the state will be rendered uninhabitable and of little value;

52 (7) That if the proportions of the direct levies herein men-
53 tioned be not made available for current expenses of govern-
54 ment, including provision for the free school system, there
55 will be no provision from such taxes for the maintenance of
56 schools, and in, at the least, thirty-three counties of the state
57 constitutional government can not be maintained; and that
58 if taxes from sources other than the direct property taxes be
59 relied upon to provide for the current expenses of government
60 and the maintenance of schools, the amount thereof required
61 will be approximately fifteen million dollars, in addition to the
62 other so-called indirect taxes heretofore provided and other
63 requirements to be met from such other or indirect taxes;
64 and the Legislature doth find that such further and additional
65 indirect taxes in such amount can not be raised within the
66 state of West Virginia;

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67 (8) Whereas, It has recently been judicially determined that
68 under the tax limitation amendment due provision must be
69 made for the payment of contractual indebtedness from the
70 levies laid thereunder, the Legislature doth further find that
71 on a state-wide basis approximately thirty per cent of said
72 levies is reasonably sufficient to make provision for such in-
73 debtedness, and doth further find that approximately seventy
74 per cent of said levies is indispensably necessary for current
75 expenses for the maintenance of indispensable functions of
75-a government within the state;

76 (9) Whereas, The Legislature doth further find that in some
77 of the subdivisions of the state the indebtedness is great and
78 cumulative from one subdivision to another, and it has been
79 judicially determined in effect that when the validity of the
80 contractual claims is not questioned, levies necessary for the
81 payment thereof, when added to the levies already made for
82 current governmental expenses, may exceed the maximums of
83 the levies authorized by the constitutional limitation; the
84 Legislature doth further find that the necessity for such levies
85 laid substantially in accordance with the tax laws in force
86 and effect at the time such indebtedness was incurred arises

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87 when the requirements of such indebtedness exceed approxi-
88 mately thirty per cent of the levies within said limitations,
89 and, at the same time, approximately seventy per cent of the
90 levies within said limitations is indispensably necessary for the
91 maintenance of current governmental functions; therefore, for
92 the accomplishment of said purposes, it is enacted as follows:

Sec. 3. In order that the revenue to be derived from taxes
2 to be assessed upon real and personal and public utility property
3 throughout the state may be apportioned among the levying
4 units of the state in such manner that the said apportionment
5 shall not exceed the maximum levies that may be assessed upon
6 each respective class of property as defined by the tax limita-
7 tion amendment, and

8 In order, further, that the taxes to be assessed shall be levied
9 and collected with uniformity coextensive with the territory of
10 the taxing unit within which such taxes are to be levied and
11 collected, without interference by one taxing unit with the right
12 of another such unit to levy and collect taxes for its purposes
13 and within its territorial extent, and

14 In order, further, that the taxing units throughout the state
15 may be furnished with the means of providing (1) the sinking

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16 fund and interest requirements of their now existing indebted-
17 ness, and (2) the requirements of their respective current oper-
18 ating expenses, this act is hereby enacted.

19 The purpose of this article is to provide the maximum rates
20 for the levies which may be laid by the several taxing units in
21 the state within the limitations of the tax limitation amendment
22 and to provide for the application of the taxes derived there-
23 from first to the payment of legal contractual indebtedness and
24 then to the maintenance of indispensable governmental functions
25 as herein provided.

Sec. 4. The taxing units of the state for the purposes of this
2 act are declared to be (1) the state, (2) the county, for all
3 county purposes including indebtedness other than school in-
4 debtedness, (3) present school districts for current school pur-
5 poses, (4) school districts existing prior to the twenty-second
6 day of May, one thousand nine hundred thirty-three, for school
7 debt service purposes, (5) magisterial and other road districts
8 for road and other debt service purposes other than county road
9 debts, (6) other specially created taxing districts for indebted-
10 ness existing at the time of the adoption of the tax limitation

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11 amendment, (7) municipalities for municipal purposes includ-
12 ing municipal debt service purposes.

Sec. 5. For the purpose of levies, except as provided in sec-
2 tion twenty-three of this article, property shall be classified as
3 follows:

4 Class I. All tangible personal property employed exclusively
5 in agriculture, including horticulture and grazing;

6 All products of agriculture (including livestock) while owned
7 by the producer;

8 All money and all notes, bonds, bills and accounts receivable,
9 stocks and any other intangible personal property;

10 Class II. All property owned, used and occupied by the
11 owner exclusively for residential purposes;

12 All farms, including land used for horticulture and grazing,
13 occupied and cultivated by their owners or bona fide tenants;

14 Class III. All real and personal property situated outside
15 of municipalities, exclusive of classes I and II.

16 Class IV. All real and personal property situated inside of
17 municipalities, exclusive of classes I and II.

Sec. 6. The aggregate of taxes assessed in any one year by all
2 levying bodies shall not exceed fifty cents on each one hundred

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3 dollars' assessed valuation on class I property; one dollar on
4 class II property; one dollar fifty cents on class III property;
5 and two dollars on class IV property, except as hereinafter pro-
6 vided by section twenty-three of this article.

7 The following fiscal bodies of the state are hereby authorized
8 to lay the following maximum levies within the limitations pro-
9 vided by the tax limitation amendment for the following pur-
10 poses upon each one hundred dollars of the assessed valuation
11 of the real, personal and public utility properties within their
12 respective districts, namely:

13 For state purposes the board of public works: For bonded
14 and other contractual indebtedness purposes on class I property
15 two cents, on class II property four cents, and on classes III
16 and IV property eight cents, as such classes are herein defined,
17 and for general expense purposes for the state fund general
18 revenue one cent on each and all classes of property.

19 County Courts. First for the payment of interest and sinking
20 fund requirements in respect to bonded indebtedness of the
21 county legally incurred or created prior to the adoption of the
22 tax limitation amendment, and if not entirely required therefor,
23 then for the payment of other legally incurred contractual in-

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24 indebtedness not bonded, created prior to the adoption of the tax
25 limitation amendment, on class I property two cents, on class II
26 property four cents, and on classes III and IV property eight
27 cents, for the payment of interest and sinking fund require-
28 ments; and first in respect to the bonded indebtedness of any
29 district or special district within the county for which the
30 levies are required to be laid by the county courts, and if not
31 all required for such interest and sinking fund requirements,
32 then for the payment of other legally contracted indebtedness
33 not bonded, incurred or created prior to the adoption of the
34 tax limitation amendment on class I property four and twenty-
35 five hundredths cents, on class II property eight and five-tenths
36 cents, and on classes III and IV property seventeen cents. And
37 for general county current expense purposes on class I property
38 nine and four-tenths cents, on class II property eighteen and
39 seven-tenths cents, and on classes III and IV property thirty-
39-a seven and five-tenths cents.

40 Boards of Education. First for the payment of interest and
41 sinking fund requirements in respect to the bonded indebted-
42 ness in any magisterial, independent, or other school district of
43 the county existing prior to the twenty-second day of May, one

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44 thousand nine hundred thirty-three, legally incurred or created
45 prior to the adoption of the tax limitation amendment and then
46 if not entirely required therefor, for the payment of other
47 legally incurred contractual indebtedness not bonded, created by
48 such school districts prior to the adoption of the tax limitation
49 amendment on class I property three cents, on class II property
50 six cents, and on classes III and IV property twelve cents. And
51 for general current expenses of schools on class I property
52 fifteen and eighty-five hundredths cents, on class II property
53 thirty-two and eight-tenths cents, and on classes III and IV
54 property sixty-six and five-tenths cents.

55 Municipalities. First for the payment of interest and sinking
56 fund requirements in respect to bonded indebtedness of the
57 municipalities legally incurred prior to the adoption of the tax
58 limitation amendment, and if not entirely required for such
59 purposes, then for the payment of other legally incurred con-
60 tractual debts created prior to the adoption of the tax limita-
61 tion amendment on class I property three and seventy-five hun-
62 dredths cents, on class II property seven and five-tenths cents,
63 and on class IV property fifteen cents, and for general current
64 expense purposes on class I property eight and seventy-five

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65 hundredths cents, on class II property seventeen and five-tenths
66 cents, and on class IV property thirty-five cents: *Provided*
67 *further*, That of the taxes on class I property fifteen cents
68 thereof, and on class II property thirty cents thereof, and on
69 class III property forty-five cents thereof, and on class IV
70 property sixty cents thereof may be levied and collected for the
71 purpose of meeting the contractual indebtedness requirements
72 of the state and other taxing districts as hereinafter provided,
73 and for no other purpose in any event, and the levies for current
74 governmental expense of all taxing districts, including the state,
75 counties, magisterial districts, school districts, municipalities
76 and other taxing districts shall not in any event exceed on class
77 I property thirty-five cents, on class II property seventy cents,
78 on class III property one dollar five cents, on class IV property
79 one dollar forty cents.

Sec. 7. The levies for indebtedness of the state shall be within
2 the apportionments of levies for state taxes as provided in sec-
3 tion eight. The levies for county indebtedness which have here-
4 tofore been laid by the county courts other than as district
5 levies shall be within the apportionment of levies for such in-
6 debtedness provided by section ten hereof. The levies for dis-

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7 triet indebtedness which have heretofore been laid by the county
8 court shall be within the apportionments for such indebtedness
9 as provided by section ten. The levies for indebtedness of
10 school districts existing prior to the twenty-second day of May,
11 one thousand nine hundred thirty-three, shall be within the
12 apportionments for indebtedness made to boards of education
13 by section twelve hereof. The levies for special taxing districts
14 for indebtedness shall be within the apportionments to the
15 county court or the board of education for indebtedness pur-
16 poses according to the fiscal body by which the taxes for such
17 special taxing districts are provided by law to be laid. The
18 levies for municipalities for indebtedness purposes shall be
19 within the apportionments made to municipalities for indebted-
20 ness purposes as provided by section fourteen herein.

Sec. 8. The state levy for contractual indebtedness existing
2 on the eighth day of November, one thousand nine hundred
3 thirty-two, shall be for the fiscal year beginning July first, one
4 thousand nine hundred thirty-three, such indebtedness being
5 Virginia debt bonds, capitol building fund notes, and when
6 necessary the refunding bonds authorized by chapter fifty-eight,
7 acts of the Legislature of West Virginia, first extraordinary

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8 session, one thousand nine hundred thirty-three, on class I prop-
9 erty two cents, on class II property four cents, and on classes
10 III and IV property eight cents; and for state fund general
11 revenue the board of public works shall, if it find the same to
12 be necessary, lay a state levy other than for now existing in-
13 debtedness, not to exceed one cent on the one hundred dollars'
14 valuation on all real, personal, and public utility properties
15 subject to taxation within the state.

16 For fiscal years after the fiscal year beginning July first, one
17 thousand nine hundred thirty-three, the state levy may be the
18 same as herein provided for said fiscal year, except that no levy
19 shall be laid on account of capitol building fund notes.

20 The board of public works shall determine the debt levy to
21 be laid by it, if any, and the current expense levy, if any, for
22 the fiscal year beginning July first, one thousand nine hundred
23 thirty-three, on or before the thirtieth day of January, one
24 thousand nine hundred thirty-four, and shall forthwith advise
25 the state tax commissioner of its action and shall so certify to
26 the assessor of each county. In other years the board of public
27 works shall determine the necessity of state levies for indebted-

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28 ness or current expenses on or before the fifteenth day of July
29 of the fiscal year for which the tax is to be laid.

30 When no state levy is required for indebtedness the board of
31 public works shall in any event lay a state levy for state fund
32 general revenue of one cent on the one hundred dollars' valua-
33 tion on all property taxable within the state.

Sec. 9. Each local levying body shall hold a session on the
2 first Tuesday in August for the transaction of business generally
3 and particularly for the business herein required, but for the
4 fiscal year beginning July first, one thousand nine hundred
5 thirty-three, such meeting shall be held on the first Tuesday
6 following the first Wednesday after this act becomes effective.

Sec. 10. The county court shall, at the session provided for
2 in section nine of this article, ascertain the fiscal condition of
3 the county, and make an itemized statement which shall set
4 forth:

5 (1) The amount due and the amount that will become due
6 and collectible from every source during the current fiscal year
7 except from the levy of taxes to be made for the year upon the
8 county as a whole and upon any district of the county for
9 which the levies are laid by the county court;

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10 (2) The interest, sinking fund and amortization require-
11 ments of bonded indebtedness legally incurred upon a vote of
12 the people, as provided by law prior to the adoption of the
13 tax limitation amendment, required for the fiscal year owing
14 by the county as a whole and/or owing by any district;

15 (3) Other contractual indebtedness not bonded, legally in-
16 curred prior to the adoption of the tax limitation amendment,
17 owing by the county as a whole and such debts owing by any
18 district;

19 (4) All other expenditures to be paid out of the receipts
20 for the current fiscal year, whether by the county as a whole
21 or out of any fund of any district, with proper allowance for
22 delinquent taxes, exonerations and contingencies;

23 (5) The total amount necessary to be raised for each fund
24 by the levy of taxes for the current year;

25 (6) The proposed county levy in cents on each one hundred
26 dollars' assessed valuation of each class of property for the
27 county and its subdivisions;

28 (7) The proposed levy in each district for district funds,
29 if any, on each one hundred dollars' valuation of each class
30 of property;

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31 (8) The separate and aggregate amounts of the real, per-
32 sonal and public utility properties in each class in the county
33 and in each subdivision thereof.

34 A copy of the statement, duly certified by the clerk of the
35 court, shall be forwarded to the tax commissioner, and shall
36 be published as soon thereafter as may be, for one publication
37 in two newspapers of general circulation and of opposite poli-
38 tics, published in the county. If there be only one newspaper
39 published in the county, the publication shall be made therein.

40 If there be no newspaper published in the county, a true copy
41 of such statement duly certified shall be posted by the clerk
42 of the court at the front door of the courthouse, and at a
43 public place in each magisterial district of the county, not
44 later than the third day after adjournment of the session
45 provided for by section nine hereof: *Provided, however,*
46 That publication having been made for the fiscal year begin-
47 ning July first, one thousand nine hundred thirty-three, no
48 publication shall be required for said fiscal year, and the
49 county court shall cause to be posted at the front door of the
50 courthouse the statement herein provided for not less than
51 ten days prior to the second meeting hereinafter provided for,

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52 which posting shall constitute full and sufficient notice for
53 said fiscal year.

54 The session, except for the fiscal year beginning July first,
55 one thousand nine hundred thirty-three, shall then stand ad-
56 journed until the third Tuesday in August, at which time it
57 shall reconvene. For the fiscal year beginning July first, one
58 thousand nine hundred thirty-three, the session shall stand
59 adjourned until the second Tuesday after the meeting pro-
60 vided for in section nine of this article.

61 The court shall then hear and consider any objections made
62 orally or in writing by the prosecuting attorney, by the tax
63 commissioner or his representative, or by any taxpayer of the
64 county, to the estimate and proposed levy or to any item
65 thereof. The court shall enter of record any objections so
66 made and the reasons and grounds therefor.

67 The failure of any officer or taxpayer to offer objections
68 shall not preclude him from pursuing any legal remedy neces-
69 sary to correct any levy made by any fiscal body under this
70 article.

71 The court, after hearing objections, shall reconsider the pro-
72 posed original estimate and proposed rates of levy, and if the

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73 objections are well taken, shall correct the estimate and levy.
74 No such estimate and levy, however, shall be entered until the
75 same shall have first been approved, in writing, by the tax
76 commissioner. When the same shall have been approved by
77 the tax commissioner, the clerk shall then enter the estimate
78 and levy, together with the order of the court approving them
79 and the written approval of the tax commissioner thereof,
80 in the proper record book.

81 The county court shall then levy as many cents per hundred
82 dollars' assessed valuation on each class of property in the
83 county or its subdivisions, according to the last assessment,
84 as will produce the amounts shown to be necessary by the
85 statement: *Provided, however,* That the first levy to be made
86 by the county court shall be for the bonded indebtedness of
87 the county or any district thereof for which the court imposes
88 the levy, existing at the time of the adoption of the tax limi-
89 tation amendment, for which purpose the county court shall
90 levy, if necessary, for county bonded indebtedness as such,
91 on class I property two cents, on class II property four
92 cents, and on classes III and IV property eight cents, and
93 for such bonded indebtedness of any district for which the

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94 levies are laid by the county court, on class I property four
95 and twenty-five hundredths cents, on class II property eight
96 and five-tenths cents, and on classes III and IV property
97 seventeen cents; and that the second levy to be made by the
98 county court shall be for other contractual indebtedness, not
99 bonded, of the county or any district thereof, for which the
100 county imposes the levy, existing at the time of the adoption
101 of the tax limitation amendment, for such county indebtedness
102 to the extent that the apportionment of two cents on class I
103 property, four cents on class II property and eight cents on
104 classes III and IV property has not been required for bonded
105 indebtedness, and for such indebtedness of any district for
106 which the levies are laid by the county court, to the extent that
107 the apportionment of four and twenty-five hundredths cents on
108 class I property, eight and five-tenths cents on class II property,
109 and seventeen cents on classes III and IV property has not
109-~~a~~ been required for the bonded indebtedness of such district.
110 After laying such indebtedness levies, the county court
111 shall then levy as many cents per hundred dollars' assessed
112 valuation on each class of property in the county or its sub-
113 divisions, according to the last assessment, as will produce

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114 the amounts shown to be necessary for current expenses by
115 the statement, which said levy for current expenses, however,
116 shall not exceed on class I property nine and four-tenths
117 cents; on class II property eighteen and seven-tenths cents;
118 and on classes III and IV property thirty-seven and five-
119 tenths cents. When less than the maximum levies are im-
120 posed, the levies on each class of property shall be in the same
121 proportions as the maximum herein authorized.

Sec. 11. When an order is made for a levy the clerk of the
2 court, within three days, shall prepare, certify and forward
3 copies to the tax commissioner, the state auditor, the assessor
4 and the officer who, according to law, is required to collect the
5 levy. He shall charge the collecting officer with the amount of
6 the levy in the proper account book. The assessor shall imme-
7 diately extend the taxes in the land and personal property
8 books. The officer who is required to collect the levy shall
9 make out proper tax bills. County levies shall be collected by
10 the sheriff at the same time, in the same manner, and under the
11 same regulations as other taxes are collected. Delinquent lists
12 for county levies shall be returned and delinquent lands sold
13 for county levies in the same manner and at the same place and

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14 under the same regulations that lands returned delinquent for
15 state taxes are returned and sold.

Sec. 12. Every board of education shall, at the session pro-
2 vided for in section nine of this article, if the laying of a levy
3 has been authorized by the voters of the district under article
4 nine, chapter eighteen of the code, ascertain the condition of
5 the fiscal affairs of the district, distinguishing between elemen-
6 tary and high schools and the funds provided for each, and
7 make a statement setting forth:

8 (1) The separate amounts due the various funds, and the
9 amounts that will become due and collectible during the cur-
10 rent fiscal year except from the levy of taxes to be made for the
11 year;

12 (2) The interest, sinking fund and amortization require-
13 ments for the fiscal year of bonded indebtedness legally incurred
14 upon a vote of the people as provided by law by any school dis-
15 trict existing prior to May twenty-second, one thousand nine
16 hundred thirty-three, prior to the adoption of the tax limitation
17 amendment, owing by any such district;

18 (3) Other contractual indebtedness not bonded, legally in-
19 curred by any such school district existing prior to May twenty-

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20 second, one thousand nine hundred thirty-three, prior to the
21 adoption of the tax limitation amendment, owing by such dis-
22 trict;

23 (4) All other expenditures to be paid out of the receipts for
24 the current fiscal year, with proper allowance for delinquent
25 taxes, exonerations and contingencies;

26 (5) The separate amount necessary for each fund and the
27 total to be raised by the levy of taxes for the current fiscal year;

28 (6) The proposed rate of levy in cents on each one hundred
29 dollars' assessed valuation of each class of property;

30 (7) The separate and aggregate amounts of the assessed
31 valuation of real, personal, and public utility property within
32 each class.

33 The secretary of the board shall forward immediately a cer-
34 tified copy of the statement to the tax commissioner and shall
35 publish the statement in a manner similar to that provided in
36 section ten of this article.

37 The session, except for the fiscal year beginning July first,
38 one thousand nine hundred thirty-three, shall then stand ad-
39 journed until the third Tuesday in August, at which time it shall

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40 reconvene and proceed in a manner similar in all respects to that
41 provided for in section ten of this article.

42 For the fiscal year beginning July first, one thousand nine
43 hundred thirty-three, the session shall stand adjourned until the
44 second Tuesday after the meeting provided for in section nine
45 of this article.

46 The board shall first lay the levy for the payment of the re-
47 quirements for the fiscal year of bonded indebtedness incurred
48 prior to the adoption of the tax limitation amendment by any
49 magisterial, independent or other school district, which levies
50 if required, shall be on class I property three cents, class II prop-
51 erty six cents, and classes III and IV property twelve cents, and
52 shall secondly lay the levy for contractual indebtedness, not
53 bonded, incurred prior to the time of the adoption of the tax
54 limitation amendment, to the extent that the apportionment
55 for such indebtedness of three cents on class I property, six
56 cents on class II property, and twelve cents on classes III and
57 IV property has not been required for such bonded indebtedness.

58 The board shall not finally enter any levy until the same shall
59 have received the approval in writing of the tax commissioner
60 and, after receiving such approval, shall enter the statement as

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61 originally approved in its record of proceedings, together with
62 the written approval of the tax commissioner, and shall levy as
63 many cents on each one hundred dollars' assessed valuation of
64 each class of property as will produce the amount necessary for
65 defraying the current expenses for the fiscal year: *Provided,*
66 *however,* That these levies for current expenses shall not ex-
67 ceed on class I property fifteen and eighty-five hundredths cents,
68 on class II property thirty-two and eight-tenths cents, and on
69 classes III and IV property sixty-six and five-tenths cents. When
70 less than the maximum levies are imposed, the levies on each
71 class of property shall be in the same proportion as the maxi-
72 mums herein authorized.

Sec. 13. Within three days after the board of education has
2 laid the levies, the secretary of the board shall forward to the
3 county superintendent and to the tax commissioner certified
4 copies of the orders laying levies and the rate of levy upon each
5 class. Within three days thereafter the county superintendent
6 shall report the rate of levy for each of the various classes and
7 the total value of real, personal, and public utility property in
8 each class in every district to the clerk of the county court, the
9 assessor, the state superintendent and the auditor. The proper

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10 county officers shall then extend on the property books the
11 amount of taxes levied. The sheriff shall collect and account for
12 the taxes as required by law.

Sec. 14. The municipal council shall, at the session provided
2 for in section nine, ascertain the fiscal condition of the corpora-
3 tion, and make an itemized statement which shall set forth:

4 (1) The amount due and the amount that will become due and
5 collectible from every source during the current fiscal year ex-
6 cept from the levy of taxes to be made for the year;

7 (2) The interest, sinking fund and amortization require-
8 ments for the fiscal year of bonded indebtedness, legally incurred
9 upon a vote of the people as provided by law, prior to the adop-
10 tion of the tax limitation amendment, owing by the municipi-
11 pality;

12 (3) Other contractual indebtedness, not bonded, legally in-
13 curred prior to the adoption of the tax limitation amendment,
14 owing by the municipality;

15 (4) All other expenditures to be paid out of the receipts of
16 the municipality for the current fiscal year with proper allow-
17 ance for delinquent taxes, exonerations, and contingencies;

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18 (5) The total amount necessary to be raised by the levy of
19 taxes for the current fiscal year;

20 (6) The proposed rate of levy in cents on each one hundred
21 dollars' assessed valuation of each class of property;

22 (7) The separate and aggregate assessed valuations of real,
23 personal, and public utility property in each class in the munici-
23-a pality.

24 The recording officer of the municipality shall forward im-
25 mediately a certified copy of the statement to the tax commis-
26 sioner, and shall publish the statement in a manner similar to
27 that provided in section ten of this article. The session, ex-
28 cept for the fiscal year beginning July first, one thousand nine
29 hundred thirty-three, shall then stand adjourned until the
30 third Tuesday in August, at which time it shall reconvene and
31 proceed in a manner similar in all respects to that provided for
32 in section ten of this article. For the fiscal year beginning
33 July first, one thousand nine hundred thirty-three, the session
34 shall stand adjourned until the second Tuesday after the meet-
35 ing provided for in section nine of this article.

36 The council shall first lay the levy required for the bonded
37 indebtedness existing at the time of the adoption of the tax limi-

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38 tation amendment, which levy shall be, if so much therefor be
39 required, on class I property three and seventy-five hundredths
40 cents, on class II property seven and five-tenths cents, and on
41 class IV property fifteen cents.

42 And, secondly, it shall lay the levy required for other con-
43 tractual indebtedness, not bonded, existing at the time of the
44 adoption of the tax limitation amendment, and owing by the
45 municipality, to the extent that the said apportionment of three
46 and seventy-five hundredths cents on class I property, seven and
47 five-tenths cents on class II property, and fifteen cents on class
47-a IV property has not been required for bonded indebtedness.

48 The council shall not finally enter any levy until the same
49 shall have been approved in writing by the state tax commis-
50 sioner, and after receiving such approval shall enter the state-
51 ment as finally approved in its record of proceedings, together
52 with the written approval of the tax commissioner, and shall
53 levy as many cents on each one hundred dollars' assessed valu-
54 ation of each class of property as will produce the amount neces-
55 sary to defray the interest and sinking fund charges on such
56 bonded indebtedness. For this purpose, the levies for current
57 municipal expense shall not exceed on class I property eight and

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58 seventy-five hundredths cents, on class II property seventeen
59 and five-tenths cents, and on class IV property thirty-five cents.

60 When less than the maximum levies are imposed for any and
61 all purposes, the levies on each class of property shall be in the
62 same proportion as the classified levies herein authorized.

Sec. 15. Within three days after the council of a munici-
2 pality has laid the levies, its recording officer shall forward
3 certified copies of the order laying the levies to the tax commis-
4 sioner, the state auditor and the officer whose duty it is to ex-
5 tend the levies.

Sec. 16. A local levying body may provide for an election
2 to increase the levies, by entering on its record of proceedings
3 an order setting forth:

- 4 (1) The purpose for which additional funds are needed;
5 (2) The amount for each purpose;
6 (3) The total amount:
7 (4) The separate and aggregate assessed valuation of each
8 class of taxable property within its jurisdiction;
9 (5) The proposed additional rate of levy in cents on each
10 class of property;

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11 (6) The proposed number of years, not to exceed three, to
12 which the additional levy shall apply.

13 The local levying body shall submit to the voters within their
14 political subdivision, the question of the additional levy at
15 either a general or special election. If at least sixty per cent of
16 the voters cast their ballots in favor of the additional levy, the
17 local levying body may impose the additional levy. This levy
18 shall not exceed fifty per cent of the rates authorized in sec-
19 tions ten, twelve or fourteen of this article, as the case may be.

20 Levies authorized by this section shall not continue for more
21 than three years without resubmission to the voters.

Sec. 17. The local levying body shall publish notice, calling
2 the election, at least once each week for two successive weeks
3 before the election in two newspapers of opposite politics and
4 of general circulation in the territory in which the election is
5 held. If there is only one newspaper published in the county,
6 the publication shall be made therein. The local levying body
7 shall also post printed copies of the order at each place of voting
8 at least ten days before the election. All the provisions of the
9 laws concerning general elections shall apply as far as they are
10 practicable, except as follows: A separate ballot shall be used

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11 at a levy election held in connection with any other election.
12 The ballot shall be entitled: "Special election to authorize ad-
13 ditional levies for the year(s).....and for the pur-
14 pose of.....according to the order of the.....
15 entered on the.....day of....."

16 "The additional levy shall be on class I property.....
17 cents; on class II property.....cents; on class III prop-
18 erty (if any).....cents; on class IV property (if any)
19cents."

Sec. 18. The tax commissioner shall prepare and furnish
2 forms and instructions for making the statement required in
3 sections ten, twelve, and fourteen of this article. The attorney
4 general shall prepare and furnish forms and instructions for
5 the holding of any election authorized by this article.

Sec. 19. When any taxing district, embracing a lesser tax-
2 ing district, does not require all or any of the levies hereby set
3 apart for the payment of contractual indebtedness alone, then
4 so much of said levies as are apportioned hereby to such inclu-
5 sive taxing district or so much thereof as may not be required,
6 may be extended to the next smaller taxing district included
7 therein, to be used by such next smaller taxing district or dis-

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8 triets, if necessary, for said purposes only, to wit: The pay-
9 ment of contractual indebtedness existing at the time of the
10 adoption of the "tax limitation amendment". If such next
11 smaller taxing district, inclusive of any other lesser taxing dis-
12 trict, shall not require any or all of its apportionment of such
13 debt levies, or any of the apportionment to the next larger tax-
14 ing district and not used by it, then all or such part as remains
15 of such apportionment or accumulations of apportionments,
16 may be passed on to and utilized by the next smaller taxing
17 district, and so on, for such indebtedness purposes only. Like-
18 wise, when all of any lesser taxing districts of the same class
19 within a larger inclusive taxing district do not require the ap-
20 portionments made to such lesser taxing districts for such in-
21 debtedness, or when a part of such apportionment remains in
22 each lesser taxing district of the same class, the maximum uni-
23 form remainder of such apportionment for such indebtedness
24 shall be relegated to the larger inclusive taxing district, and
25 may be utilized by such larger inclusive taxing district for
26 such indebtedness purposes, or if not required, may be passed
27 on to the next lesser taxing district, as provided herein for such
28 original apportionments for indebtedness levies: *Provided,*

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29 *however*, That no lesser taxing district shall utilize any of the
30 apportionment to any larger taxing district until the approval
31 thereof in writing by the tax commissioner shall first be had.
32 Where, in any case, in passing from the larger to the smaller or
33 the smaller to the larger taxing district, two levying bodies
34 may be within the class entitled to receive the benefit of the debt
35 levies not utilized by the next larger taxing district, the tax
36 commissioner shall determine which of said levying bodies shall
37 have the benefit of said available levies or may determine the
38 manner in which such available levies may be apportioned be-
39 tween the two or more levying bodies entitled thereto.

Sec. 20. When the levies apportioned to, or in any way be-
2 coming available to any tax levying body for debt purposes
3 alone, shall be insufficient to meet the requirements for such
4 indebtedness, then if there remain any part of the amount au-
5 thorized to be levied and apportioned to such taxing body for
6 current expense purposes and not required for such current
7 expense purposes, such remaining part shall be laid by such
8 fiscal body in addition to its laying of the levies hereby ex-
9 pressly apportioned to it for said debt purposes and applied to
10 the payment of its said contractual indebtedness existing at the

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11 time of the adoption of the "tax limitation amendment".
12 When any of the levies apportioned for current expenses to any
13 larger taxing district are not all required by such taxing dis-
14 trict for current expense and are not required for indebtedness
15 of such taxing district, then, with the consent and approval in
16 writing, of the tax commissioner, as provided in the next pre-
17 ceding section, such lesser taxing district may likewise utilize,
18 for debt purposes only, the unused portion thereof.

Sec. 21. In any case in which the county court, the board of
2 education, or other fiscal body is required by law to lay the
3 levies for the payment of any indebtedness of any taxing dis-
4 trict, for which indebtedness the property situated within any
5 incorporated municipality is not subject to such levy, such
6 county court, board of education, or other fiscal body may lay
7 a levy of twelve and one-half cents on class I property and
8 twenty-five cents on class II property for such indebtedness
9 purposes only: *Provided*, That the consent and approval in
10 writing of the tax commissioner be had. The estimates and
11 levies under this section shall be made at the same time, and
12 in the same manner as other levies in this article provided for
13 are required to be made, and copies of such estimates and pro-

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14 posed levies shall be forwarded to the tax commissioner at the
15 same time and in the same manner as other estimates and levies.

Sec. 22. Within forty days after an order for a levy the
2 circuit court of the county, or the judge in vacation, may allow
3 a writ of supersedeas on the petition of at least twenty-four
4 persons interested in reversing the order. The levying body,
5 without awaiting the final decision, may rescind the order, and
6 impose a new levy. If the court, on the hearing, finds that the
7 order is contrary to law and reverses the order, the levying body
8 shall impose a levy according to law. If money is collected
9 under any order which is afterward rescinded or reversed, the
10 collecting officer shall, upon demand, refund any payment to
11 the person from whom it was collected. If the collecting officer
12 fail to repay the amount, he and his sureties shall be jointly
13 and severally liable for the amount and the costs of recovery.
14 Recovery may be had by summons before a justice or on motion
15 in the circuit court.

Sec. 23. When the entire apportionment of levies for the pay-
2 ment of such contractual indebtedness existing at the time of
3 the adoption of the "tax limitation amendment", together with
4 the application to such indebtedness of such part, if any, of the

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5 levies allocated for current expenses and not required therefor
6 and applied to such indebtedness as hereinabove provided, are
7 not sufficient to meet the current requirements of principal
8 and/or interest upon legally existing contractual indebtedness,
9 existing at the time of the adoption of the "tax limitation
10 amendment" and remaining unpaid, then the levying body shall
11 prepare a statement showing in detail:

12 (1) The items of expenditure upon which the estimate of
13 current expense is based;

14 (2) A detailed itemized statement of:

15 (a) The bonded indebtedness, if any there be, existing prior
16 to the adoption of the "tax limitation amendment", in whole or
17 in part not provided for by the levies hereinbefore authorized;

18 (b) Other contractual indebtedness, not bonded, if any there
19 be, legally incurred prior to the adoption of the "tax limitation
20 amendment", in whole or in part not provided for by the levies
21 hereinbefore authorized.

22 (3) The requirements of such bonded indebtedness not pro-
23 vided for by the levies hereinbefore authorized;

24 (a) The requirements of such other contractual indebted-

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25 ness, not bonded, not provided for by the levies hereinbefore
26 authorized.

27 (4) The total assessed valuation of all real, personal, and
28 public utility property subject to taxation within the taxing
29 district;

30 (5) The rate of levy in cents on each one hundred dollars'
31 assessed valuation necessary to produce the amount required
32 (a) for such bonded indebtedness, and (b) for such other con-
33 tractual indebtedness not bonded, and not provided for by the
34 levies hereinbefore authorized.

35 The recording officer of the fiscal body shall forthwith for-
36 ward a certified copy of this statement to the state tax commis-
37 sioner in the same manner and at the same time as required in
38 sections eleven, thirteen and fifteen of this article for the
39 regular levies imposed by the levying body, and notice of this
40 proposed levy shall be published at the same time and in the
41 same manner as required for other levies proposed by the fiscal
42 body. The tax commissioner upon receipt of such estimate
43 shall proceed to carefully examine and analyze the estimate for
44 current expense and determine what items, if any, may be re-
45 duced or eliminated therefrom. If the tax commissioner find

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46 that any of such items, in whole or in part, may be eliminated
47 or reduced without impairing the governmental functions of
48 such fiscal body, he shall require such fiscal body to so eliminate
49 or reduce such estimate until such estimate shall constitute only
50 so much as may in the opinion of the tax commissioner be in-
51 dispensable to the orderly discharge of the governmental func-
52 tions of such fiscal body; and such proportion of the levies for
53 current expense as are represented by such reductions may be
54 applied by said fiscal body to the increase of the levies of such
55 fiscal body for contractual indebtedness. The tax commissioner
56 shall also carefully examine the itemized list of contractual
57 obligations for the payment of which the levy under this sec-
58 tion is proposed to be made, and shall ascertain whether such
59 obligations are in fact contractual; whether the same were cre-
60 ated prior to the adoption of the "tax limitation amendment",
61 and whether or not, except for the levy proposed under this
62 section, the obligation thereof will be impaired. The tax com-
63 missioner shall make a statement of his findings in writing, and
64 if such findings of the tax commissioner show that the levies for
65 current expense of such fiscal body are no more than are indis-
66 pensable to the orderly discharge of the governmental functions

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67 of such fiscal body, and that except for the levies proposed to
68 be laid under this section, the obligation of valid contracts in-
69 curred prior to the adoption of the "tax limitation amend-
70 ment" will be impaired, the fiscal body may then with the ap-
71 proval of the tax commissioner lay such a levy, uniform on all
72 classes of property, which, together with the other levies pro-
73 vided for in this article, shall not exceed any constitutional
74 limitations applicable thereto in effect immediately prior to
75 the time of the adoption of the "tax limitation amendment",
76 at the same time and in the same manner as other levies in this
77 article provided for, and the proceeds thereof when collected,
78 together with the other levies for such contractual indebtedness
79 herein provided for shall be held and kept separate and apart
80 from all other funds of said fiscal body and shall be used solely
81 for the purpose of paying such indebtedness.

Sec. 24. Any taxpayer or other person legally interested in
2 the levy provided for by section twenty-three hereof, if ag-
3 grieved by the findings of the tax commissioner and his approval
4 of such levy, and by the laying of such levy by the fiscal body,
5 may have a review of the findings of the tax commissioner and
6 the laying of such levy by the circuit court of the county in

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7 which the greater part of such taxpayer's or other person's
8 property affected by such levy is situated, by presenting to such
9 circuit court, either in term or to the judge thereof in vacation,
10 within ten days after the entry of the order laying such levy
11 shall have been made by such fiscal body, his petition for such
12 review. Such taxpayer or other person shall give at least five
13 days notice in writing of his intention to file such petition to
14 the tax commissioner, to the prosecuting attorney of the county,
15 the circuit court of the county in which said petition will be pre-
16 sented, and to presiding officer of the fiscal body laying the levy.
17 Any other person legally interested in the laying or in the dis-
18 affirmance of the laying of the levy provided for in the preceding
19 section, may, by petition in writing, intervene in said hearing
20 and be made a party thereto with any and all rights of any
21 other party therein and with any and all rights of any litigant
22 in a chancery cause, insofar as the principles thereof be ap-
23 plicable, including the right of appeal as hereinafter provided
24 for. The circuit court or the judge thereof in vacation shall,
25 insofar as applicable, consider the petition as a bill in equity,
26 and the court or judge shall forthwith, either in term or in
27 vacation, proceed to consider such petition, the estimates and

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28 levies, and the findings of the tax commissioner, and may hear
29 and consider evidence on behalf of such taxpayer or other per-
30 son, the fiscal body laying the levy, and any other person in-
31 terested in the laying of such levy, relating to the necessity and
32 propriety of laying such levies under said section twenty-three,
33 which evidence on the motion of any party appearing therein
34 shall be made a part of the record. Upon such hearing the court
35 or judge may affirm or disaffirm the findings of the tax com-
36 missioner and the laying of the levy, or may make such modifi-
37 cation of such findings and such levies as to the court or judge
38 may appear proper. Whereupon, the levies shall be laid in ac-
39 cordance with the findings of the court or judge as though such
40 findings had been made by the tax commissioner, under the
41 provisions of the said section twenty-three hereof. An appeal
42 to the supreme court of appeals of West Virginia from the
43 findings of the circuit court may be had by any party in interest
44 appearing in the hearing, in like manner, so far as applicable,
45 as in an equity cause, by petition for appeal to said supreme
46 court presented to the supreme court or to any judge thereof,
47 or filed in the office of the clerk of the supreme court within
48 two weeks after the entry of the final order of the circuit court

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49 therein. Pending final determination of such judicial review,
50 the levies made under section twenty-three shall be laid and the
51 taxes therefrom collected; and if the final determination be that
52 the levies under section twenty-three be in excess of the amounts
53 required for such indebtedness, such excess shall be refunded by
54 the collecting officer on demand to the person from whom it was
55 collected as hereinafter provided, or if the final finding be that
56 the levies for current expense of such fiscal body be excessive,
57 the excess thereof shall be transferred from the current expense
58 revenues to the revenues of such indebtedness, if required there-
59 for, and, if not required therefor, the collecting officer shall,
60 upon demand, refund any such excess payment to the person
61 from whom it was collected. If the collecting officer fail to re-
62 pay the amount, he and his sureties shall be jointly and severally
63 liable for the amount and the costs of recovery. Recovery may
64 be had by summons before a justice or on motion, before the
65 circuit court.

Sec. 25. Boards or officers expending funds derived from the
2 levying of taxes shall expend the funds only for the purposes
3 for which they were raised.

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Sec. 26. A local fiscal body shall not expend money or incur
2 obligations:

3 (1) In an unauthorized manner;

4 (2) For an unauthorized purpose;

5 (3) In excess of the amount allocated to the fund in the levy
6 order;

7 (4) In excess of the funds available for current expenses.

Sec. 27. Any indebtedness created, contract made, or order
2 or draft issued in violation of sections twenty-five and/or
3 twenty-six of this article shall be void.

Sec. 28. Whenever a fiscal body expends money or incurs
2 obligations in violation of sections twenty-five and/or twenty-
3 six of this article, suit shall be instituted by the prosecuting at-
4 torney of the county, or the attorney general of the state, in a
5 court of competent jurisdiction to recover the money expended
6 or to cancel the obligation, or both.

Sec. 29. A person who in his official capacity wilfully par-
2 ticipates in the violation of sections twenty-five and/or twenty-
3 six of this article shall be personally liable, jointly and severally,
4 for the amount illegally expended.

Sec. 30. A person who in his official capacity wilfully par-

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James A. Hynes
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2 ticipates in an illegal expenditure may be proceeded against
3 for the recovery of the amount illegally expended. The political
4 subdivision concerned, a taxpayer of the subdivision, the state
5 tax commissioner or a person prejudiced may bring the pro-
6 ceeding.

7 All moneys recovered in these proceedings shall be paid into
8 the treasury of the proper fiscal body and credited to the proper
9 fund.

10 If the plaintiff prevail, he shall recover against the defendant,
11 the costs of the proceedings, including a reasonable attorney's
12 fee to be fixed by the trial court and included in the taxation
13 of costs.

Sec. 31. A person who in his official capacity wilfully violates
2 the provisions of this article shall be guilty of a misdemeanor,
3 and upon conviction shall be fined not more than five hundred
4 dollars, or confined in jail not more than one year, or both. Upon
5 conviction he shall also forfeit his office: *Provided, however,*
6 That no liability shall arise under the provisions of this section
7 so far as obligations may have been incurred or may be in-
8 curred prior to the time tax levies may be made under the pro-
9 visions of this article by fiscal bodies having for their purpose

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Anna A. Hyman

James L. Smith

Chairman Senate Committee.

Chairman House Committee.

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10 the maintenance and operation of free schools or other govern-
11 ment functions for the fiscal year one thousand nine hundred
12 thirty-three—one thousand nine hundred thirty-four.

13 The state, a taxpayer, or the tax commissioner may institute
14 and prosecute to final judgment any proceeding for the removal
15 of a member of a local fiscal body who has wilfully or negli-
16 gently violated any of the provisions of this article.

17 Upon the petition of the state, a taxpayer, or the tax commis-
18 sioner, the court, or in vacation the judge, shall set a time for
19 hearing the petition. An attested copy of the petition and the
20 charges contained therein, shall be served upon the defendants
21 at least twenty days prior to the date of hearing. No other
22 pleading or notice of the proceedings shall be necessary.

Sec. 32. The discounts allowed for prompt payment of the
2 first half of taxes for the fiscal year beginning July first, one
3 thousand nine hundred thirty-three, as provided by law, shall
4 be extended and allowed by the collecting officer, if the first
5 half of the tax payment be made on or before March fifteenth,
6 one thousand nine hundred thirty-four: *Provided, however,*
7 That the tax commissioner may, in his discretion, uniformly
8 extend such discount period to not later than April first, one

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Chairman House Committee.

Wm. A. Rogers

Chairman Senate Committee.

9 thousand nine hundred thirty-four, by giving proper notice
10 thereof, in writing, to the collecting officers of the several
11 counties.

Sec. 33. If any section, paragraph, sentence, clause, word
2 and/or application of any part hereof be held unconstitutional,
3 the same shall not affect the validity of the remaining portions.

4 All existing provisions of law inconsistent with this act are
5 hereby repealed.

CORRECTLY ENROLLED

Kenna K. Hyne
.....
Chairman Senate Committee.

James L. Smith
.....
Chairman House Committee.

B. M. Shiner
.....
Speaker of the House of Delegates.

Geo. S. Hall
.....
Clerk of the House of Delegates.

P. B. Mainwaring
.....
President of the Senate.

Charles Livch
.....
Clerk of the Senate.

The within is... *approved*

this... *20th* day of... *January*, 1934.

H. S. Kump
.....
Governor.

Filed in the office of the Secretary of State
of West Virginia. **JAN 20 1934**

Wm. S. O'BRIEN,
Secretary of State