

Rec., Feb. 15, 1934

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**ENROLLED BILL**  
(SECOND EXTRAORDINARY SESSION, 1933)

House Bill No. 313

(By Mr. Ballard)

Passed February 14<sup>th</sup> 1934

In Effect from Passage

Originated in the House of Delegates Takes effect Passage

Clerk of House of Delegates.

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Clerk.

Chairman Senate Committee.

Chairman House Committee.

## ENROLLED BILL

(H. B. No. 313)

[Passed February 14, 1934; in effect from passage.]

AN ACT to amend and reenact section twenty-three of an act of the Legislature of West Virginia, second extraordinary session, one thousand nine hundred thirty-three, known and designated as house bill number two hundred thirty-four.

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

That section twenty-three of an act of the Legislature of West Virginia, second extraordinary session, one thousand nine hundred thirty-three, known and designated as house bill number two hundred thirty-four, be amended and reenacted so as to read as follows:

Section 23. When the entire apportionment of levies for the  
2 payment of such contractual indebtedness existing at the time  
3 of the adoption of the "tax limitation amendment", together  
4 with the application to such indebtedness of such part, if any,  
5 of the levies allocated for current expenses and not required

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6 therefor and applied to such indebtedness as hereinabove pro-  
7 vided, are not sufficient to meet the current requirements of  
8 principal and/or interest upon legally existing contractual in-  
9 debtedness, existing at the time of the adoption of the "tax  
10 limitation amendment" and remaining unpaid, then the levying  
11 body shall 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  
17 or in part, not provided for by the levies hereinbefore author-  
18 ized;

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

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

25 (a) The requirements of such other contractual indebtedness,

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26 not bonded, not provided for by the levies hereinbefore author-  
27 ized;

28 (4) The separate and aggregate amounts of the real, per-  
29 sonal, and public utility properties in each class subject to tax-  
30 ation within the taxing district;

31 (5) The rates of levy in cents on each one hundred dollars'  
32 assessed valuation of each class of property necessary to pro-  
33 duce the amount required (a) for such bonded indebtedness,  
34 and (b) for such other contractual indebtedness not bonded,  
35 and not provided for by the levies hereinbefore authorized, and  
36 which rates of levies shall be in the proportion of one cent on  
37 class I property, two cents on class II property, and four cents  
38 on classes III and/or IV property.

39 The recording officer of the fiscal body shall forthwith for-  
40 ward a certified copy of this statement to the state tax commis-  
41 sioner in the same manner and at the same time as required in  
42 sections eleven, thirteen and fifteen of this article for the regu-  
43 lar levies imposed by the levying body, and notice of this pro-  
44 posed levy shall be published at the same time and in the same  
45 manner as required for other levies proposed by the fiscal body.  
46 The tax commissioner upon receipt of such estimate shall pro-

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47 ceed to carefully examine and analyze the estimate for current  
48 expense and determine what items, if any, may be reduced or  
49 eliminated therefrom. If the tax commissioner find that any of  
50 such items, in whole or in part, may be eliminated or reduced  
51 without impairing the governmental functions of such fiscal  
52 body, he shall require such fiscal body to so eliminate or reduce  
53 such estimate until such estimate shall constitute only so much  
54 as may in the opinion of the tax commissioner be indispensable  
55 to the orderly discharge of the governmental functions of such  
56 fiscal body; and such proportion of the levies for current ex-  
57 pense as are represented by such reductions may be applied  
58 by said fiscal body to the increase of the levies of such fiscal  
59 body for contractual indebtedness. The tax commissioner shall  
60 also carefully examine the itemized list of contractual obliga-  
61 tions for the payment of which the levy under this section is  
62 proposed to be made, and shall ascertain whether such obliga-  
63 tions are in fact contractual; whether the same were created  
64 prior to the adoption of the "tax limitation amendment", and  
65 whether or not, except for the levy proposed under this sec-  
66 tion, the obligation thereof will be impaired. The tax commis-  
67 sioner shall make a statement of his findings in writing, and if

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68 such findings of the tax commissioner show that the levies for  
69 current expense of such fiscal body are no more than are in-  
70 dispensable to the orderly discharge of the governmental func-  
71 tions of such fiscal body, and that except for the levies pro-  
72 posed to be laid under this section, the obligation of valid con-  
73 tracts incurred prior to the adoption of the "tax limitation  
74 amendment" will be impaired, the fiscal body may then with  
75 the approval of the tax commissioner lay such a levy on the sev-  
76 eral classes of property in proportion to one cent on class I  
77 property, two cents on class II property, and four cents on  
78 classes III and/or IV properties, which, together with the other  
79 levies provided for in this article, shall not exceed any consti-  
80 tutional limitations applicable thereto in effect immediately  
81 prior to the time of the adoption of the "tax limitation amend-  
82 ment", at the same time and in the same manner as other levies  
83 in this article provided for, and the proceeds thereof when  
84 collected, together with the other levies for such contractual in-  
85 debtedness herein provided for, shall be held and kept separate  
86 and apart from all other funds of said fiscal body and shall be  
87 used solely for the purpose of paying such indebtedness.

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*Keyna R. Hyne*  
Chairman Senate Committee.

*Alfred S. Jones*  
Speaker of the House of Delegates.

*Geo. H. H. H. H.*  
Clerk of the House of Delegates.

*Wm. M. M. M.*  
President of the Senate.

*James C. Smith*  
Chairman House Committee.

*Charles A. Smith*  
Clerk of the Senate.

The within is.....

this.....day of....., 1934.

Filed in the office of the Secretary of State  
of West Virginia. **FEB 21 1934**

Wm. S. O'BRIEN,  
Secretary of State

.....  
Governor.