

Rec., Mar. 24, 1934

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ENROLLED BILL
(SECOND EXTRAORDINARY SESSION, 1933)

House Bill No. 374

(By Mr. Chisley)

Passed March 24th 1934

In Effect from Passage

Originated in the..... Takes effect..... passage
James G. Wright
Clerk
Pro. S. Hall
Clerk House of Delegates.

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James G. Smith
Chairman House Committee.
Hazel C. Nye
Chairman Senate Committee.

ENROLLED BILL

(H. B. No. 374)

[Passed March 24, 1934; in effect from passage.]

AN ACT to amend and reenact sections ten and twelve, article eight, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended by an act of the Legislature, known as house bill number two hundred thirty-four, second extraordinary session, one thousand nine hundred thirty-three, relating to tax levies.

Be it enacted by the Legislature of West Virginia:

That sections ten and twelve, article eight, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended by an act of the Legislature, known as house bill number two hundred thirty-four, second extraordinary session, one thousand nine hundred thirty-three, be amended and reenacted so as to read as follows:

Section 10. The county court shall, at the session provided for 2 in section nine of this article, ascertain the fiscal condition of

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Chairman Senate Committee.

James L. Smith

Chairman House Committee.

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 which
9 the levies are laid by the county court ;

10 (2) The interest, sinking fund and amortization require-
11 ments of bonded indebtedness legally incurred upon a vote of the
12 people, as provided by law prior to the adoption of the tax
13 limitation amendment, required for the fiscal year owing by the
14 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 for
20 the current fiscal year, whether by the county as a whole or out
21 of any fund of any district, with proper allowance for delin-
22 quent taxes, exonerations and contingencies ;

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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, if
29 any, on each one hundred dollars' valuation of each class of
30 property;

31 (8) The separate and aggregate amounts of the real, personal
32 and public utility properties in each class in the county and in
33 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 be
36 published as soon thereafter as may be, for one publication
37 in two newspapers of general circulation and of opposite poli-
38 ties, published in the county. If there be only one newspaper
39 published in the county, the publication shall be made there-
40 in. If there be no newspaper published in the county, a true
41 copy of such statement duly certified shall be posted by the
42 clerk of the court at the front door of the courthouse, and at a
43 public place in each magisterial district of the county, not later

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44 than the third day after adjournment of the session provided
45 for by section nine hereof: *Provided, however,* That publica-
46 tion having been made for the fiscal year beginning July first,
47 one thousand nine hundred thirty-three, no publication shall
48 be required for said fiscal year, and the county court shall
49 cause to be posted at the front door of the courthouse the state-
50 ment herein provided for not less than ten days prior to the
51 second meeting hereinafter provided for, which posting shall
52 constitute full and sufficient notice for said fiscal year.

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

60 The court shall then hear and consider any objections made
61 orally or in writing by the prosecuting attorney, by the tax
62 commissioner or his representative, or by any taxpayer of the
63 county, to the estimate and proposed levy or to any item there-

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64 of. The court shall enter of record any objections so made
65 and the reasons and grounds therefor.

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

69 The court, after hearing objections, shall reconsider the
70 proposed original estimate and proposed rates of levy, and if
71 the objections are well taken, shall correct the estimate and
72 levy. No such estimate and levy, however, shall be entered
73 until the same shall have first been approved, in writing, by
74 the tax commissioner. When the same shall have been
75 approved by the tax commissioner, the clerk shall then
76-77 enter the estimate and levy, together with the order
78 of the court approving them and the written approval of the
79 tax commissioner thereof, in the proper record book.

80 The county court shall then levy as many cents per hundred
81 dollars' assessed valuation on each class of property in the
82 county or its subdivisions, according to the last assessment, as
83 will produce the amounts shown to be necessary by the state-
84 ment: *Provided, however,* That the first levy to be made by the
85 county court shall be for the bonded indebtedness of the

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86 county or any district thereof for which the court imposes the
87 levy, existing at the time of the adoption of the tax limitation
88 amendment, for which purpose the county court shall levy, if
89 necessary, for county bonded indebtedness as such, on class I
90 property two cents, on class II property four cents, and on
91 classes III and IV property eight cents, and for such bonded
92 indebtedness of any district for which the levies are laid by
93 the county court, on class I property four and twenty-five
94 hundredths cents, on class II property eight and five-tenths
95 cents, and on classes III and IV property seventeen cents; and
96 that the second levy to be made by the county court shall be
97 for other contractual indebtedness, not bonded, of the county
98 or any district thereof, for which the county imposes the levy,
99 existing at the time of the adoption of the tax limitation amend-
100 ment, for such county indebtedness to the extent that the ap-
101 portionment of two cents on class I property, four cents on
102 class II property and eight cents on classes III and IV prop-
103 erty has not been required for bonded indebtedness, and for
104 such indebtedness of any district for which the levies are laid
105 by the county court, to the extent that the apportionment of
106 four and twenty-five hundredths cents on class I property,

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107 eight and five-tenths cents on class II property, and seventeen
108 cents on classes III and IV property has not been required for
109 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
114 the amounts shown to be necessary for current expenses by the
115 statement, which said levy for current expenses, however,
116 shall not exceed on class I property nine and four-tenths cents;
117 on class II property eighteen and seven-tenths cents; and on
118 classes III and IV property thirty-seven and five-tenths cents:
119 *Provided, however,* That in any county where the valuation of
120 all classes of property for any year is less than six million dol-
121 lars, the county court may, after having first obtained the
122 written consent of the tax commissioner, increase the levy for
123 county purposes not to exceed twenty-five per cent of the rate
124 herein provided for, and the amount of any such increase shall
125 be deducted from the levies for school purposes authorized by
126 section twelve of this article. When less than the maximum
127 levies are imposed, the levies on each class of property shall

Wagel D. Hyde

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128 be in the same proportions as the maximum herein author-
129 ized.

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 make
7 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 in-
14 curred upon a vote of the people as provided by the law by any
15 school district existing prior to May twenty-second, one thou-
16 sand nine hundred thirty-three, prior to the adoption of the tax
17 limitation 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 allowances 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
28 year;

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

31 (7) The separate and aggregate amounts of the assessed valu-
32 ation of real, personal, and public utility property within each
33 class.

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

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

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Wesley O. Hayes

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

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

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

60 The board shall not finally enter any levy until the same shall
61 have received the approval in writing of the tax commissioner

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Chairman House Committee.

Nazel O. Kypre

Chairman Senate Committee.

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62 and, after receiving such approval, shall enter the statement
63 as originally approved in its record of proceedings, together
64 with the written approval of the tax commissioner, and shall
65 levy as many cents on each one hundred dollars' assessed valu-
66 ation of each class of property as will produce the amount nec-
67 essary for defraying the current expenses for the fiscal year:
68 *Provided, however,* That these levies for current expenses shall
69 not exceed on class I property fifteen and eighty-five hundred-
70 ths cents, on class II property thirty-two and eight-tenths cents,
71 and on classes III and IV property sixty-six and five-tenths
72 cents: *Provided further,* That in cases where the levy for
73 county purposes is increased under the provisions of section
74 ten of this article, the levies herein provided for school pur-
75 poses shall be reduced to the extent of any increase for county
76 purposes, and the revenues lost to the schools by the foregoing
77 reductions of school levies, shall not be replaced from the state
78 treasury through the equalization fund or in any other manner.
79 When less than the maximum levies are imposed, the levies on
80 each class of property shall be in the same proportion as the
81 maximums herein authorized.

Hazel C. Keyser
Chairman Senate Committee.

Wm. H. Stiner
Speaker of the House of Delegates.

Geo. L. Haef
Clerk of the House of Delegates.

H. H. Mainwaring
President of the Senate.

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James L. Smith
Chairman House Committee.

Chas. D. Smith
Clerk of the Senate.

The within is.....*approved*.....

this.....*29th*.....day of.....*March*....., 1934.

Filed in the office of the Secretary of State
of West Virginia. **MAR 30 1934**
Wm. S. O'BRIEN,
Secretary of State

H. S. Kump
Governor