

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1939

ENROLLED

SENATE BILL No. 2

(By Mr. La. Ten.....)

PASSED Feb. 15..... 1939

In Effect Ninty days..... Passage



ENROLLED
Senate Bill No. 2

(BY MR. LAFON, MR. PRESIDENT)

[Passed February 15, 1939 ; in effect ninety days from passage.]

AN ACT to amend article eight, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended by chapter sixty-seven, acts of the Legislature of West Virginia, second extraordinary session, one thousand nine hundred thirty-three, by repealing section nineteen, by amending sections two, five to ten-a, inclusive, twelve, fourteen, seventeen, thirty-two and thirty-three and adding sections six-a to six-d, inclusive, twelve-a and fourteen-a, and to repeal chapters fifty-one, sixty-five and sixty-nine, acts of the Legislature, second extraordinary session, one thousand nine hundred thirty-three;

chapter twelve, acts of the Legislature, first extraordinary session, one thousand nine hundred thirty-six; and chapter twenty-six, acts of the Legislature, regular session, one thousand nine hundred thirty-seven, all relating to tax levies under the tax limitation amendment.

Be it enacted by the Legislature of West Virginia:

That chapters fifty-one, sixty-five, and sixty-nine, acts of the Legislature, second extraordinary session, one thousand nine hundred thirty-three; chapter twelve, acts of the Legislature, first extraordinary session, one thousand nine hundred thirty-six and chapter twenty-six, acts of the Legislature, regular session, one thousand nine hundred thirty-seven, be repealed; and that article eight, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended by chapter sixty-seven, acts of the Legislature of West Virginia, second extraordinary session, one thousand nine hundred thirty-three, be amended by repealing section nineteen, amending sections two, five to ten-a, inclusive, twelve, fourteen, seventeen, thirty-two and thirty-three, and adding sections six-a to six-d, inclusive, twelve-a and fourteen-a so as to read as follows:

Article 8. Levies.

Section 2. *Legislative Findings.* The Legislature, through
2 its Interim Legislative Committee, having carefully analyzed
3 the fiscal affairs of the state and its political subdivisions with
4 particular reference to the liquidation of the legal contractual
5 indebtedness, not bonded, of such subdivisions incurred prior
6 to the adoption of the "Tax Limitation Amendment," the
7 liquidation of Virginia debt bonds, and the reduction of the
8 outstanding bonded debt of political subdivisions incurred
9 prior to the adoption of the "Tax Limitation Amendment"
10 finds that:

11 (1) With the levy for the year one thousand nine hun-
12 dred thirty-eight-one thousand nine hundred thirty-nine, the
13 Virginia debt bonds will be entirely liquidated and that no
14 further state debt levy upon real and personal property will
15 be required.

16 (2) Since the year one thousand nine hundred thirty-two-
17 one thousand nine hundred thirty-three nearly six and one-
18 half million dollars has been levied and applied to the pay-
19 ment of legal contractual indebtedness, not bonded, of political
20 subdivisions incurred prior to the adoption of the "Tax

21 Limitation Amendment'' and that only some four hundred
22 and fifty thousand dollars of such debt remains outstanding
23 after the year one thousand nine hundred thirty-eight-one
24 thousand nine hundred thirty-nine.

25 (3) The total outstanding bonded indebtedness of sub-
26 divisions of the state incurred prior to the adoption of the
27 ''Tax Limitation Amendment'' has been reduced since the year
28 one thousand nine hundred thirty-two-one thousand nine hun-
29 dred thirty-three by approximately one-third and the annual
30 requirements of service upon bonded debt has been reduced by
31 completed amortizations from approximately eight million
32 dollars to less than six million five hundred thousand dollars.

33 (4) With the exception of a few counties of small valua-
34 tions the present allocation of levies to county courts for
35 current general expense is adequate to maintain orderly
36 county governments.

37 (5) Because of the increase of school enrollment, in-
38 adequate building facilities and worn out equipment, county
39 boards of education need increased levying power to maintain
40 adequate schools for a reasonable school term.

41 (6) While provision can be made for the use of the

42 maximum amount of levies for municipal current expense
43 measured by the difference in total maximum rates allowed
44 by the Constitution for Class III and Class IV property,
45 further levying power cannot be given to municipalities
46 without serious loss of potential revenue through the freezing
47 of levies outside of municipalities.

48 (7) It is now possible to adjust the allocation of levies to
49 redistribute so much of the rates previously allocated for debts
50 incurred prior to the adoption of the "Tax Limitation
51 Amendment" as represent debts completely liquidated, so as
52 to meet the increased levying requirements of boards of edu-
53 cation, and that such adjustment is in keeping with sound
54 finance, a normal development of our free schools, the preser-
55 vation of local fiscal responsibility for local services, and the
56 intention of the "Tax Limitation Amendment."

Sec. 5. *Classification of Property for Levy Purposes.* For

2 the purpose of levies property shall be classified as follows:

3 Class I. All tangible personal property employed exclusive-
4 ly in agriculture, including horticulture and grazing;

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

7 All moneys and all notes, bonds, bills and accounts receiva-
8 ble, stocks and any other intangible personal property ;

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

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

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

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

Sec. 6. *Aggregate of Taxes on the Different Classifications ;*

2 *Taxing Units Authorized to Lay Levies.* The aggregate of
3 taxes assessed in any one year by all levying bodies, except as
4 provided by section twenty-three of this article, shall not ex-
5 ceed fifty cents on each one hundred dollars' assessed valu-
6 ation on class I property ; one dollar on class II property ; one
7 dollar fifty cents on class III property ; and two dollars on
8 class IV property.

9 The fiscal bodies of the taxing units of the state are here-
10 by authorized to lay levies within the limitations of the "Tax
11 Limitation Amendment" for the purposes and subject to the

12 several maximums specified by sections six-a to seven, in-
13 clusive, of this article.

Sec. 6-a. *Maximum Levies on Each Classification by the*
2 *Board of Public Works.* The state board of public works shall
3 levy for general expense purposes, including the payment of
4 the state debt, for the state fund general revenue, as pro-
5 vided by section eight, as follows:

6 On class I property, twenty-five hundredths of one cent;
7 on class II property, five-tenths of one cent; and on classes
8 III and IV property, one cent.

Sec. 6-b. *Maximum Levies on Each Classification by the*
2 *County Court; Order of Levies.* County courts are hereby
3 authorized to lay not in excess of the following maximum
4 levies, for the purposes specified and in the following order:
5 (1) With respect to the county as a whole for the pay-
6 ment of (a) interest and sinking fund requirements for
7 bonded indebtedness incurred prior to the adoption of the
8 tax limitation amendment; and (to the extent not so required),
9 (b) other legally incurred contractual indebtedness, not
10 bonded, if any, incurred prior to the adoption of the tax
11 limitation amendment, of the county as follows: on class I

12 property, seventy-five one-hundredths of one cent; on class
13 II property, one and one-half cents; and on classes III and
14 IV property, three cents.

15 (2) With respect to a magisterial or special taxing dis-
16 trict for which the county court is required to lay the levy,
17 for the payment of (a) interest and sinking fund requirements
18 for bonded indebtedness, incurred prior to the adoption of
19 the tax limitation amendment; and (to the extent not so re-
20 quired), (b) other legally incurred contractual indebtedness
21 not bonded, if any, incurred prior to the adoption of the tax
22 limitation amendment, as follows: on class I property, four
23 and fifteen hundredths cents; on class II property, eight and
24 three-tenths cents; and on classes III and IV property, sixteen
25 and six-tenths cents.

26 (3) For general county current expense as follows: on
27 class I property, nine and four-tenths cents; on class II prop-
28 erty, eighteen and eight-tenths cents; and on classes III and
29 IV property thirty-seven and six-tenths cents. But in a
30 county where the total assessed valuation of all classes of
31 property is less than six million dollars, the county court may,
32 with the prior written approval of the tax commissioner, ex-

ceed the rates of levy for general county current expense by not more than twenty-five per cent of the rates specified.

Sec. 6-c. *Maximum Levies on Each Classification by County*

Boards of Education; Order of Levy. County boards of education are hereby authorized to lay not in excess of the following maximum levies, for the purposes specified, and in the following order :

(1) With respect to a magisterial, independent or other school district existing in a county prior to May twenty-second, one thousand nine hundred thirty-three, or any special taxing district for which the board of education is required to lay the levy, for the payment of (a) interest and sinking fund requirements for bonded indebtedness incurred prior to the adoption of the tax limitation amendment; and (to the extent not so required), (b) other legally incurred contractual indebtedness not bonded, if any, incurred prior to the adoption of the tax limitation amendment as follows: on class I property, one and eighty-five one hundredths cents; on class II property, three and seven-tenths cents; and on classes III and IV property, seven and four-tenths cents.

(2) For either or both of (a) the permanent improve-

20 ment fund, and (b) the payment of interest and sinking
21 fund requirements for bonded indebtedness incurred sub-
22 sequent to the adoption of the tax limitation amendment,
23 as follows: on class I property, one and five-tenths cents; on
24 class II property, three cents; and on classes III and IV
25 property, six cents.

26 (3) For the general current expenses of schools as fol-
27 lows: on class I property, nineteen and six-tenths cents;
28 on class II property, thirty-nine and two-tenths cents; and
29 on classes III and IV property, seventy-eight and four-tenths
30 cents. But if the tax commissioner has approved the
31 levy of an additional amount for the general current ex-
32 penses of the county as authorized by section six-b, sub-
33 section three, the amount of the levy authorized for boards
34 of education by this subsection shall be reduced by the
35 tax commissioner to that extent.

36 If the rates of levy under (2) above are not required in
37 whole or in part for the purposes for which they are al-
38 located by this section, the county board of education may,
39 with the prior written approval of the state board of
40 school finance, created by section three, article nine-b,

41 chapter eighteen of the code, as amended, lay such rates of
42 levy or portion thereof not so required, for the general
43 current expenses of schools.

Sec. 6-d. *Maximum Levies on Each Classification by*
2 *Municipalities; Order of Levy.* The governing body of a
3 municipality is hereby authorized to lay not in excess of the
4 following maximum levies, for the purposes specified, and in
5 the following order:

6 (1) For the payment of (a) principal and interest upon
7 bonded indebtedness incurred prior to the adoption of the
8 tax limitation amendment; and (to the extent not so re-
9 quired), (b) other legally incurred contractual indebtedness,
10 not bonded, if any, incurred prior to the adoption of the tax
11 limitation amendment, as follows: on class I property, three
12 cents; on class II property, six cents; and on class IV prop-
13 erty, twelve cents.

14 (2) For general current expense purposes, as follows:
15 on class I property, nine and five-tenths cents; on class II
16 property, nineteen cents; and on class IV property thirty-
17 eight cents.

Sec. 7. *Debt Levies Used For Current Expenses.* If the
2 allocation made to a taxing unit for the purposes of debt
3 incurred prior to the adoption of the tax limitation amend-
4 ment is not required, in whole or in part, for the purposes
5 of such debt, the governing body may with the prior written
6 approval of the tax commissioner increase the rates allocated
7 for general current expenses by the amount not required for
8 debt purposes. But, in no county, shall the total of the rates
9 levied for non-municipal current expenses exceed, by more
10 than eight per centum, the maximums allocated for such pur-
11 poses; nor shall the total of the rates levied for municipal
12 current expenses exceed, by more than fourteen per centum,
13 the maximums allocated for such purposes, except that as to
14 counties or municipalities which at the date of the passage
15 of this act have under contract or construction any project
16 or projects with respect to which the Federal Government
17 has contributed or advanced, or is to contribute or advance
18 funds or materials in aid thereof, the above limitations as to
19 total rates of levy shall not apply during the fiscal years
20 beginning July one, one thousand nine hundred thirty-nine,

21 July one, one thousand nine hundred forty, and July one,
22 one thousand nine hundred forty-one.

Sec. 8. *When Board of Public Works to Lay Levies and*
2 *Certify Action to Tax Commissioner and County Assessors.*
3 The state board of public works shall, on or before July
4 fifteenth of each year, levy on the one hundred dollars' valu-
5 ation of each class of property subject to taxation in the
6 state the rates fixed by section six-a of this article. The
7 board shall forthwith certify its action to the state tax com-
8 missioner and to the assessor of each county.

Sec. 9. *Meetings of Local Levying Bodies.* Each local
2 levying body shall hold a session on the first Tuesday in
3 August for the transaction of business generally and par-
4 ticularly for the business herein required.

Sec. 10. *Levy Estimate by County Court; Certification to*
2 *Tax Commissioner and Publication.* The county court shall,
3 at the session provided for in section nine of this article,
4 ascertain the fiscal condition of the county, and make an
5 itemized statement setting forth:

6 (1) The amount due and the amount that will become
7 due and collectible from every source during the current

8 fiscal year except from the levy of taxes to be made for the
9 year upon the county as a whole and upon any district of the
10 county for which the levies are laid by the county court;

11 (2) The interest, sinking fund and amortization require-
12 ments for the current fiscal year of bonded indebted-
13 ness legally incurred upon a vote of the people, as pro-
14 vided by law, prior to the adoption of the tax limitation
15 amendment, owing by the county as a whole and by any dis-
16 trict;

17 (3) Other contractual indebtedness not bonded, legally
18 incurred prior to the adoption of the tax limitation amend-
19 ment, owing by the county as a whole and such debts owing
20 by any district;

21 (4) All other expenditures to be paid out of the receipts
22 for the current fiscal year, with proper allowance for de-
23 linquent taxes, exonerations and contingencies;

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

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

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

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

35 A copy of the statement, duly certified by the clerk of the
36 court, shall be forwarded to the tax commissioner, and the
37 clerk shall publish the statement forthwith. The session shall
38 then stand adjourned until the third Tuesday in August, at
39 which time it shall reconvene.

Sec. 10-a. *Adjourned Session of County Court to Hear*
2 *Objections to Proposed Levies; Approval of Estimate and*
3 *Levy by Tax Commissioner; First Levy for Bonded Indebt-*
4 *edness, Second for Indebtedness Not Bonded, Then for Cur-*
5 *rent Expenses.* The county court shall, when it reconvenes
6 upon the third Tuesday in August, hear and consider any
7 objections made orally or in writing by the prosecuting at-
8 torney, by the tax commissioner or his representative, or by
9 any taxpayer of the county, to the estimate and proposed
10 levy or to any item thereof. The court shall enter of record

11 any objections so made and the reasons and grounds therefor.

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

16 The court, after hearing objections, shall reconsider the
17 proposed original estimate and proposed rates of levy, and if
18 the objections are well taken, shall correct the estimate and
19 levy. No such estimate and levy, however, shall be entered
20 until the same shall have first been approved, in writing, by
21 the tax commissioner. When the same shall have been ap-
22 proved by the tax commissioner, the clerk shall then enter the
23 estimate and levy, together with the order of the court ap-
24 proving them and the written approval of the tax commis-
25 sioner thereof, in the proper record book.

26 The county court shall then levy as many cents per hun-
27 dred dollars' assessed valuation on each class of property in
28 the county or its subdivisions, as the case may be, as will pro-
29 duce the amounts, according to the last assessment, shown to
30 be necessary by the statement in the following order:

31 *First*, for the bonded debt and for the contractual debt

32 not bonded, if any, of the county incurred prior to the
33 adoption of the tax limitation amendment.

34 *Second*, for the bonded debt and for the contractual debt
35 not bonded, if any, of any magisterial or special taxing
36 district for which the county court is required to lay the
37 levy.

38 *Third*, for general current expenses of the county.

39 The rates of levy for each purpose shall not exceed the
40 amounts fixed by section six-b unless another rate is author-
41 ized by the tax commissioner in accordance with this article.
42 When less than the maximum levies are imposed, the levies
43 on each class of property shall be in the same proportions as
44 the maximums authorized.

Sec. 12. *Levy Estimate by Board of Education; Cer-*
2 *tification and Publication.* Each board of education shall, at
3 the session provided for in section nine of this article, if the
4 laying of a levy has been authorized by the voters of the
5 district under article nine, chapter eighteen of the code, as-
6 certain the condition of the fiscal affairs of the district, and
7 make a statement setting forth:

8 (1) The amount due, and the amount that will become
9 due and collectible during the current fiscal year except from
10 the levy of taxes to be made for the year;

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

17 (3) Other contractual indebtedness not bonded, legally
18 incurred by any such school district existing prior to May
19 twenty-second, one thousand nine hundred thirty-three, prior
20 to the adoption of the tax limitation amendment, owing by
21 such district;

22 (4) The amount to be levied for the permanent improve-
23 ment fund;

24 (5) The total of all other expenditures to be paid out of
25 the receipts for the current fiscal year, with proper allowance
26 for delinquent taxes, exonerations and contingencies;

27 (6) The amount of such total to be raised by the levy
28 of taxes for the current fiscal year;

29 (7) The proposed rate of levy in cents on each one hun-
30 dred dollars' assessed valuation of each class of property ;

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

34 The secretary of the board shall forward immediately a
35 certified copy of the statement to the tax commissioner and
36 shall publish the statement forthwith. The session shall then
37 stand adjourned until the third Tuesday in August, at which
38 time it shall reconvene.

Sec. 12-a. *Adjourned Session of Board of Education to*
2 *Hear Objection to Proposed Levies; Approval of Estimate*
3 *and Levy by Tax Commissioner; First Levy for Bonded In-*
4 *debtedness and Indebtedness not Bonded, Second for Perma-*
5 *nent Improvement Fund, Then for Current Expenses.* Each
6 board of education when it reconvenes on the third Tuesday
7 in August shall proceed in a manner similar in all respects to
8 that provided for in section ten-a of this article. The board
9 shall not finally enter any levy until it has been approved in
10 writing by the tax commissioner. After receiving such ap-
11 proval the board shall enter the statement as approved in its

12 record of proceedings, together with the written approval.

13 The board shall levy as many cents per hundred dollars' as-
14 sessed valuation on each class of property in the county or in
15 the area of a pre-existing school district, as the case may be,
16 as will produce the amounts, according to the last assess-
17 ment, shown to be necessary by the statement in the follow-
18 ing order:

19 *First*, for the bonded debt and for the contractual debt
20 not bonded, if any, of any school district of the county ex-
21 isting prior to May twenty-second, one thousand nine hun-
22 dred thirty-three and incurred prior to the adoption of the
23 tax limitation amendment.

24 *Second*, for the permanent improvement fund.

25 *Third*, for general current expenses.

26 The rates of levy for each purpose shall not exceed the
27 amounts fixed by section six-c unless another rate is author-
28 ized by the tax commissioner in accordance with this article.
29 When less than the maximum levies are imposed, the levies
30 on each class of property shall be in the same proportions as
31 the maximums authorized.

Sec. 14. *Levy Estimate by Municipality; Certification to*

2 *Tax Commissioner and Publication.* A municipal govern-
3 ing body shall, at the session provided for in section nine.
4 ascertain the fiscal condition of the corporation, and make an
5 itemized statement setting forth:

6 (1) The amount due and the amount that will become due
7 and collectible from every source during the current fiscal
8 year except from the levy of taxes to be made for the year;

9 (2) The interest, sinking fund and amortization require-
10 ments for the fiscal year of bonded indebtedness, legally in-
11 curred upon a vote of the people as provided by law, prior to
12 the adoption of the tax limitation amendment;

13 (3) Other contractual indebtedness, not bonded, legally
14 incurred prior to the adoption of the tax limitation amend-
15 ment, owing by the municipality;

16 (4) All other expenditures to be paid out of the re-
17 ceipts of the municipality for the current fiscal year with
18 proper allowance for delinquent taxes, exonerations, and con-
19 tingencies.

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

22 (6) The proposed rate of levy in cents on each one hun-
23 dred dollars' assessed valuation of each class of property;

24 (7) The separate and aggregate assessed valuations of
25 real, personal, and public utility property in each class in the
26 municipality.

27 The recording officer of the municipality shall forward im-
28 mediately a certified copy of the statement to the tax com-
29 missioner, and shall publish the statement forthwith. The
30 session shall then stand adjourned until the third Tuesday
31 in August at which time it shall reconvene.

 Sec. 14-a. *Adjourned Session of Municipal Governing*
2 *Body to Hear Objections; Approval of Levies by Tax Com-*
3 *missioner; First Levy for Bonded Indebtedness and Indebt-*
4 *edness Not Bonded, Then for Current Expenses.* The gov-
5 erning body of a municipality when it reconvenes on the
6 third Tuesday in August shall proceed in a manner similar
7 in all respects to that provided for in section ten-a of this
8 article.

9 The governing body shall not finally enter any levy until it
10 has been approved in writing by the state tax commissioner.
11 After receiving such approval the governing body shall enter

12 the statement as approved in its record of proceedings, to-
13 gether with the written approval.

14 The governing body shall levy as many cents per hun-
15 dred dollars' assessed valuation on each class of property in
16 the municipality as will produce the amounts, according to
17 the last assessment, shown to be necessary by the statement
18 in the following order:

19 *First*, for the bonded debt and for the contractual debt not
20 bonded, if any, of the municipality incurred prior to the
21 adoption of the tax limitation amendment.

22 *Second*, for general current expenses.

23 The rates of levy for each purpose shall not exceed the
24 amounts fixed by section six-d unless another rate is author-
25 ized by the tax commissioner in accordance with this article.
26 When less than the maximum levies are imposed, the levies
27 on each class of property shall be in the same proportions as
28 the maximums authorized.

Sec. 17. *Publication and Posting of Notice of Election;*

2 *Form of Ballot.* The local levying body shall publish notice,
3 calling the election, at least once each week for two successive
4 weeks before the election in two newspapers of opposite poli-

5 ties and of general circulation in the territory in which the
6 election is held. If there is only one newspaper published
7 in the county, the publication shall be made therein. The
8 local levying body shall also post printed copies of the order
9 at each place of voting at least ten days before the election.
10 All the provisions of the laws concerning general elections
11 shall apply so far as they are practicable, except as follows:
12 Where a special election is held, the local levying body, having
13 due regard to the minimum expense involved, shall determine
14 the number of election officials necessary to properly conduct
15 said election, which number shall in no case be less than
16 three commissioners and two clerks, and shall appoint the
17 same and fix and pay their compensation; otherwise, the elec-
18 tion officials shall be such as are appointed to serve with re-
19 spect to the general election held at the same time. The local
20 levying body, however, shall provide the election supplies
21 necessary for such special election. A separate ballot shall be
22 used at a levy election held in connection with any other elec-
23 tion. The ballot shall be entitled: "Special election to au-
24 thorize additional levies for the year(s) and for
25 the purpose of according to the order

26 of the entered on the

27 day of’’

28 The additional levy shall be on class I property

29 cents; on class II property cents: on class III prop-

30 erty (if any) cents; on class IV property (if any)

31cents.

Sec. 19. *Section Repealed.* This section is hereby re-
2 pealed.

Sec. 32. *Publication or Posting.* The requirement of pub-
2 lication under this article shall be met by publication twice
3 in two newspapers of general circulation and of opposite
4 politics, published in the taxing unit. If only one newspaper
5 is published in the taxing unit, publication shall be made
6 therein. If the taxing unit be a municipality and no news-
7 paper is published therein publication shall be made in two
8 newspapers of general circulation and of opposite politics,
9 published in the county wherein said municipality is located;
10 if two such newspapers of general circulation and of opposite
11 politics are not published in said county then publication may
12 be made in only one newspaper of general circulation pub-
13 lished therein. If no newspaper is published in the county

14 a true copy of the statement required to be published shall
15 be posted by the clerk or secretary at the front door of the
16 courthouse, or in the case of a municipality, the municipal
17 building, and at a public place in each subdivision of the
18 taxing unit, not less than three days after the adjournment
19 of the session provided for by section nine of this article.

Sec. 33. *Acts Repealed.* The following acts are hereby
2 repealed:

3 (1) Chapter fifty-one, acts of the Legislature of West
4 Virginia, second extraordinary session, one thousand nine
5 hundred thirty-three.

6 (2) Chapter sixty-nine, acts of the Legislature of West
7 Virginia, second extraordinary session, one thousand nine
8 hundred thirty-three.

9 (3) Chapter sixty-five, acts of the Legislature of West
10 Virginia, second extraordinary session, one thousand nine
11 hundred thirty-three.

12 (4) Chapter twelve, acts of the Legislature of West
13 Virginia, first extraordinary session, one thousand nine hun-
14 dred thirty-six.

15 (5) Chapter twenty-six, acts of the Legislature of West
16 Virginia, regular session, one thousand nine hundred thirty-
17 seven.

18 All other acts, or parts of acts inconsistent with the pro-
19 visions of this act are hereby repealed.

RECEIVED
JAN 19 1937
S. B. NO. 2

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Grant Millender
Acting Chairman Senate Committee

Geoff. Walker
Chairman House Committee

Originated in the *Senate*

Takes effect *Ninety days for* passage

Charles C. Smith
Clerk of the Senate

Wm. S. Hance
Clerk of the House of Delegates

James K. Thomas
President of the Senate

James K. Thomas
Speaker House of Delegates

The within *approved* this the *20th*

day of *February*, 1939.

Samuel R. H.
Governor.

2

Filed in the office of the Secretary of State
of West Virginia **FEB 21 1939**
Wm. S. O'BRIEN,
Secretary of State