

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1949



ENROLLED

HOUSE BILL No. 179

(By Mr. Speaker, Mr. Flannery)



PASSED February 23 1949

In Effect From Passage



179

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AN ACT to amend and reenact sections two, six-z, six-c, and six-d, article eight, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended by chapter one hundred thirty-two, acts of the Legislature, regular session, one thousand nine hundred thirty-nine, relating to tax levies under the tax limitation amendment.

Be it enacted by the Legislature of West Virginia:

That sections two, six-b, six-c, and six-d, article eight, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended by chapter one hundred thirty-two, acts of the Legislature, regular session, one thousand nine hundred thirty-nine, be amended and reenacted to read as follows:

Section 2. *Legislative Findings.*—The Legislature, having carefully analyzed the fiscal affairs of the state and

3 its political subdivisions with particular reference to the
4 reduction of the outstanding bonded debt of political sub-
5 divisions incurred prior to the adoption of the tax limita-
6 tion amendment, finds:

7 (1) That the total outstanding bonded indebtedness of
8 subdivisions of the state incurred prior to the adoption
9 of the tax limitation amendment has been reduced since
10 the year one thousand nine hundred thirty-nine—one
11 thousand nine hundred forty, by approximately sixty-five
12 per cent and the annual requirements of service upon
13 bonded debt have been reduced by completed amortiza-
14 tions from slightly less than six million five hundred
15 thousand dollars in that year, to approximately two mil-
16 lion three hundred thousand dollars for the fiscal year
17 beginning on the first day of July, one thousand nine
18 hundred forty-nine, according to findings certified to the
19 Legislature by the state sinking fund commission.

20 (2) That it is therefore now possible to adjust the allo-
21 cation of levies to redistribute so much of the rates pre-
22 viously allocated for debts incurred prior to the adoption
23 of the tax limitation amendment as represent debts com-

24 pletely liquidated, so as to meet the increased levying
25 requirements of county courts, boards of education, and
26 municipalities, and that such adjustment is in keeping
27 with sound finance, the preservation of local fiscal re-
28 sponsibility for local services, and the intention of the tax
29 limitation amendment.

Sec. 6-b. *Maximum Levies on Each Classification by*
2 *County Courts; Order of Levies.*—County courts are here-
3 by authorized to lay not in excess of the following maxi-
4 mum levies, for the purposes specified and in the follow-
5 ing order:

6 (1) With respect to the county as a whole for the pay-
7 ment of (a) interest and sinking fund requirements for
8 bonded indebtedness incurred prior to the adoption of
9 the tax limitation amendment; and to the extent not so
10 required, (b) other legally incurred contractual indebted-
11 ness, not bonded, if any, incurred prior to the adoption
12 of the tax limitation amendment, of the county as follows:
13 On class I property, twenty-five one-hundredths of one
14 cent; on class II property, one-half of one cent and on
15 classes III and IV property, one cent.

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

28 (3) For general county current expense, as follows:
29 On class I property, eleven and nine-tenths cents; on class
30 II property, twenty-three and eight-tenths cents; and on
31 classes III and IV property, forty-seven and six-tenths
32 cents. But in a county where the total assessed valuation
33 of all classes of property is less than six million dollars,
34 the county court may, with the prior written approval of
35 the tax commissioner, exceed the rates of levy for gen-
36 eral county current expense by not more than twenty-five
37 per cent of the rates specified.

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

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

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

20 (2) For either or both of (a) the permanent improve-
21 ment fund and (b) the payment of interest and sinking

22 fund requirements for bonded indebtedness incurred sub-
23 sequent to the adoption of the tax limitation amendment,
24 as follows: On class I property, one and five-tenths cents;
25 on class II property, three cents; and on classes III and
26 IV property, six cents.

27 (3) For the general current expenses of schools, as fol-
28 lows: On class I property, twenty-one and one-tenth
29 cents; on class II property, forty-two and two-tenths
30 cents; and on classes III and IV property, eighty-four and
31 four-tenths cents. But if the tax commissioner has ap-
32 proved the levy of an additional amount for the general
33 current expenses of the county as authorized by section
34 six-b, subsection three, the amount of the levy authorized
35 for boards of education by this subsection shall be re-
36 duced by the tax commissioner to that extent.

37 If the rates of levy under (2) above are not required
38 in whole or in part for the purposes for which they are
39 allocated by this section, the county board of education
40 may, with the prior written approval of the state board
41 of school finance, created by section three, article nine-b,
42 chapter eighteen of the code, as amended, lay such rates

43 of levy or portion thereof not so required, for the general
44 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
4 the following maximum levies, for the purposes specified,
5 and in 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 indebted-
10 ness, not bonded, if any, incurred prior to the adoption
11 of the tax limitation amendment, as follows: On class I
12 property, one and five-tenths cents; on class II property,
13 three cents; and on class IV property, six cents.

14 (2) For general current expense purposes, as follows:
15 On class I property, eleven cents; on class II property,
16 twenty-two cents; and on class IV property, forty-four
17 cents.

