WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1949

ENROLLED

HOUSE BILL No. 179

(By Mr. Speaker, Mr. Flannery)

PASSED February 23, 1949

In Effect From Passage
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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
its political subdivisions with particular reference to the
reduction of the outstanding bonded debt of political sub-
divisions incurred prior to the adoption of the tax limita-
tion amendment, finds:

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

(2) That it is therefore now possible to adjust the allo-
cation of levies to redistribute so much of the rates pre-
viously allocated for debts incurred prior to the adoption
of the tax limitation amendment as represent debts com-
pletely liquidated, so as to meet the increased levying requirements of county courts, boards of education, and municipalities, and that such adjustment is in keeping with sound finance, the preservation of local fiscal responsibility for local services, and the intention of the tax limitation amendment.

Sec. 6-6. Maximum Levies on Each Classification by County Courts; Order of Levies.—County courts 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 the county as a whole 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, of the county as follows:

On class I property, twenty-five one-hundredths of one cent; on class II property, one-half of one cent and on classes III and IV property, one cent.
(2) With respect to a magisterial or special taxing district for which the county court 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, two and fifteen one-hundredths cents; on class II property, four and three-tenths cents; and on classes III and IV property, eight and six-tenths cents.

(3) For general county current expense, as follows:
On class I property, eleven and nine-tenths cents; on class II property, twenty-three and eight-tenths cents; and on classes III and IV property, forty-seven and six-tenths cents. But in a county where the total assessed valuation of all classes of property is less than six million dollars, the county court may, with the prior written approval of the tax commissioner, exceed 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, thirty-five one-hundredths of one cent; on class II property, seven-tenths of one cent; and on classes III and IV property, one and four-tenths cents.

(2) For either or both of (a) the permanent improvement fund and (b) the payment of interest and sinking
fund requirements for bonded indebtedness incurred sub-
sequent to the adoption of the tax limitation amendment,
as follows: On class I property, one and five-tenths cents;
on class II property, three cents; and on classes III and
IV property, six cents.
(3) For the general current expenses of schools, as fol-
lows: On class I property, twenty-one and one-tenth
cents; on class II property, forty-two and two-tenths
cents; and on classes III and IV property, eighty-four and
four-tenths cents. But if the tax commissioner has ap-
proved the levy of an additional amount for the general
current expenses of the county as authorized by section
six-b, subsection three, the amount of the levy authorized
for boards of education by this subsection shall be re-
duced by the tax commissioner to that extent.
If the rates of levy under (2) above are not required
in whole or in part for the purposes for which they are
allocated by this section, the county board of education
may, with the prior written approval of the state board
of school finance, created by section three, article nine-b,
chapter eighteen of the code, as amended, lay such rates
of levy or portion thereof not so required, for the general
current expenses of schools.

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

(1) For the payment of (a) principal and interest upon
bonded indebtedness incurred prior to the adoption of the
tax limitation amendment; and to the extent not so re-
quired, (b) other legally incurred contractual indebted-
ness, not bonded, if any, incurred prior to the adoption
of the tax limitation amendment, as follows: On class I
property, one and five-tenths cents; on class II property,
three cents; and on class IV property, six cents.

(2) For general current expense purposes, as follows:
On class I property, eleven cents; on class II property,
twenty-two cents; and on class IV property, forty-four
cents.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

[Signatures]

Chairman Senate Committee

Chairman House Committee

Originated in the House of Delegates

Takes effect from passage.

[Signatures]

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 26th day of February, 1949.

[Signature]

Governor.

Filed in the Office of the Secretary of State of West Virginia

D. P. O'Brien,
Secretary of State

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