WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1951

ENROLLED
SENATE BILL NO. 144

(By Mr. Love)

PASSED January 13, 1951

In Effect from Passage
AN ACT to amend and reenact sections six-c, article eight, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended, relating to tax levies by county boards of education under the tax limitation amendment and the school bond amendment.

Be it enacted by the Legislature of West Virginia:

That section six-c, article eight, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended, be amended and reenacted to read as follows:

Section 6-c. Maximum Levies on Each Classification by County Boards of Education; Order of Levy; Exceeding Levy for School Bond Issues.—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 edu-
cation is required to lay the levy, for the payment of (a)
interest and sinking fund requirements for bonded in-
debtedness incurred prior to the adoption of the tax lim-
itation 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,

(2) For either or both of (a) the permanent improve-
ment fund and (b) the payment of interest and sinking
fund requirements for bonded indebtedness incurred
subsequent to the adoption of the tax limitation amend-
ment, 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 follows: 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 approved 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 reduced 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.

Provided, however, That a county board of education
shall be required to levy outside the levy rates hereinabove provided sufficient to pay the principal and interest requirements on bonds hereafter issued by any school district not exceeding in the aggregate three per centum of the assessed value of all taxable property in the county school district, to be ascertained by the last assessment for state and county taxes, previous to the incurring of such indebtedness, in the manner provided by the "School Bond Amendment," as ratified.
The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.

A. R. Winters
Chairman Senate Committee

James W. Roop
Chairman House Committee

Originated in the Senate.

Takes effect from passage.

Thomas Nagle
Clerk of the Senate

J.R. Allen
Clerk of the House of Delegates

President of the Senate

W.E. Fleming
Speaker House of Delegates

The within approved this the 21st
day of February, 1951.

Oliver L. Pincham
Governor

of West Virginia FEB 22 1951
D. Pitt O'Brien,
Secretary of State