

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1951

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ENROLLED

SENATE BILL NO. 144

(By Mr. Love)

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PASSED February 13, 1951

In Effect from Passage



147

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**Senate Bill No. 144**

(By MR. LOVE)

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[Passed February 13, 1951; in effect from passage.]

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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*  
2 *by County Boards of Education; Order of Levy; Exceed-*  
3 *ing Levy for School Bond Issues.*—County boards of  
4 education are hereby authorized to lay not in excess of

5 the following maximum levies, for the purposes specified  
6 and in the following order:

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

21 (2) For either or both of (a) the permanent improve-  
22 ment fund and (b) the payment of interest and sinking  
23 fund requirements for bonded indebtedness incurred  
24 subsequent to the adoption of the tax limitation amend-  
25 ment, as follows: On class I property, one and five-tenths

26 cents; on class II property, three cents; and on classes III  
27 and IV property, six cents.

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

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

46 *Provided, however,* That a county board of education

47 shall be required to levy outside the levy rates herein-  
48 above provided sufficient to pay the principal and interest  
49 requirements on bonds hereafter issued by any school  
50 district not exceeding in the aggregate three per centum  
51 of the assessed value of all taxable property in the county  
52 school district, to be ascertained by the last assessment  
53 for state and county taxes, previous to the incurring of  
54 such indebtedness, in the manner provided by the  
55 "School Bond Amendment," as ratified.

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

*A. R. Weathers*

Chairman Senate Committee

*James W. Loop*

Chairman House Committee

Originated in the Senate.

Takes effect from passage.

*Howard Meyer*  
Clerk of the Senate

*J. R. Aliff*

Clerk of the House of Delegates

*W. Raleigh Vestal*  
President of the Senate

*W. E. Flower*  
Speaker House of Delegates

The within APPROVED this the 21ST

day of FEBRUARY, 1951.

*Okay L. Patton*  
Governor.



of West Virginia **FEB 22 1951**

**D. PITT O'BRIEN,**  
SECRETARY OF STATE