ENROLLED
Committee Substitute for
SENATE BILL NO. 247
(Originating in the Committee on Finance)
(By Mr.

PASSED March 10, 1951

In Effect July 1, 1951...Passage
AN ACT to amend and reenact sections six, seven and eight, article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the allocation of state aid for schools.

Be it enacted by the Legislature of West Virginia:

That sections six, seven and eight, article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 6. Computation of Local Share of Revenue.—

For the fiscal years one thousand nine hundred fifty-one—
Enr. Com. Sub. for S. B. No. 247] 2

one thousand nine hundred fifty-two and one thousand nine hundred fifty-two—one thousand nine hundred fifty-three, the state board shall compute the taxes, by using the levies for general current expense purposes, in all counties for the preceding year, and total the same. Ninety-five per cent of the total amount of aforesaid levies for the entire state, shall be multiplied by the "index" for each respective county. The result of such multiplication shall as to the respective counties, constitute their "local share of revenue" for the fiscal year.

The tax commissioner shall, at least once every four years, redetermine the true and actual value of property in each county of the state. For the fiscal year one thousand nine hundred fifty-one—one thousand nine hundred fifty-two, and thereafter, the commissioner for this purpose shall be allowed annually not to exceed fifty thousand dollars in any fiscal year from moneys appropriated and available for state aid during the fiscal year.

The state board shall for each county compute, by the application of the "levies for general current expense purposes", the amount of revenue which such levies
would produce, if levied upon one hundred per cent of the true and actual value of each of the several classes of property contained in the latest report or revised report of such value, made to it by the tax commissioner. It shall deduct from such estimated revenue five per cent as an allowance for the usual losses in collection, due to discounts, exonerations, delinquencies, and the like. One-half of the remainder shall constitute the "local share of revenue". The local share of revenue thus computed from the true and actual value shall apply to all fiscal years after the thirtieth day of June, one thousand nine hundred fifty-three: Provided, however, That if it is determined by the state board that the application of this formula for determining the local share of revenue for each county will constitute a serious curtailment to the current school program, then the state board shall have authority to change the equalization factor of one-half or forego altogether the change from the present formula for distribution until such time as the matter has been acted upon by the legislature.

Sec. 7. Total of Foundation Program.—The state board
shall commence and cause to be determined, as soon after
the first day of July in each fiscal year as is possible,
the foundation program for each county for such year
as follows:
Step A—The average teacher's salary for the preceding
fiscal year for each county shall be divided by thirty-
three and one-third and the quotient obtained: Provided,
however, That in computing the average teacher's salary
for the preceding fiscal year, there shall be excluded
from the computation any basic salary increases pro-
vided for teachers by the Fiftieth Legislature.
Step B—The quotient resolved from step A shall be
multiplied by the "high school factor" mentioned in sec-
tion two of this article and the product obtained.
Step C—The product resulting from step B shall be
multiplied by a number composed of the whole number
one plus the "sparsity factor" mentioned in section two
of this article and the product obtained.
Step D—The product resulting from step C shall be
divided by seventy-one hundredths and the quotient ob-
tained. This quotient, for the purposes of this article,
shall be the total per pupil cost of the foundation program for such county.

Step E—The quotient resulting from step D shall be multiplied by the "net enrollment" for the preceding year, as the same is defined in section two of this article. The product so obtained shall be the foundation program for such county.

Sec. 8. Allocation of State Aid.—Following computation of the foundation program for each county the state board shall compute and allocate state aid for each county as follows:

The amount of state aid for each county shall be the foundation program of such county minus the local share of revenue: Provided, however, That for the fiscal years one thousand nine hundred fifty-one—one thousand nine hundred fifty-two and one thousand ninety-five-one thousand nine hundred fifty-three, if the amount of state aid computed above is less than the product of twenty-two hundred multiplied by the number of teachers approved for such county by the state board on July tenth, one thousand nine hundred forty-six, the
amount of state aid shall be recomputed and shall be as hereinafter computed, to-wit:

The product of twenty-two hundred multiplied by the number of teachers approved for such county by the state board, July tenth, one thousand nine hundred forty-six, shall be added to the local share of revenue and the sum so obtained shall then be the adjusted foundation program for such county: Provided further, That for the fiscal years one thousand nine hundred fifty-one—one thousand nine hundred fifty-two and one thousand nine hundred fifty-two—one thousand nine hundred fifty-three, the state aid for any county shall in no case be less than sixty-five per cent for such adjusted foundation program except where further reduced as a result of deficiencies in revenue under the provisions of section thirteen hereof and chapter thirty-nine, acts of the legislature, one thousand nine hundred thirty-nine: And provided further, That at this point in the computation, the state aid, if less than one hundred dollars per pupil in its foundation program, shall be computed to give an amount sufficient to raise the foundation program for
any county to one hundred dollars per pupil: And provided further, That any county at this point in the calculation, which has less than one hundred ten dollars per pupil in the foundation program as computed as aforesaid shall receive an additional amount of two dollars and forty cents per pupil in net enrollment in its adjusted foundation program: And provided further, That additional state aid for the purpose of paying basic salary increases for teachers, provided by the Fiftieth Legislature, shall be allocated to each county in an amount sufficient to pay such increases for the number of teachers actually employed within the county during the preceding school year.

Provided further, This formula is to be used as near as practical for the operation of nine months of school as finances permit.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Robert C. Byrd
Chairman Senate Committee

James W. Loop
Chairman House Committee

Originated in the Senate.

Takes effect July 1951, passage.

Howard McLeer
Clerk of the Senate

J.R. Glass
Clerk of the House of Delegates

W. Douglas O'Day
President of the Senate

W. E. Harman
Speaker House of Delegates

The within approved this the 16th day of March, 1951.

Chief L. Patteson
Governor.

Of West Virginia MAR 16 1951
D. Pitt O'Brien.