

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1951

ENROLLED

SENATE BILL NO. 144

(By Mr. Lova)

PASSED February 13, 1951

In Effect from Passage



144

ENROLLED

Senate Bill No. 144

(By MR. LOVE)

[Passed February 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*
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. McInters

Chairman Senate Committee

James W. Loop

Chairman House Committee

Originated in the Senate.

Takes effect from passage.

Thomas H. Nease
Clerk of the Senate

J. R. Aliff

Clerk of the House of Delegates

W. L. Hargrett-Heaton
President of the Senate

W. E. Fleming
Speaker House of Delegates

The within APPROVED this the 21ST

day of FEBRUARY, 1951.

Chas. L. Patton
Governor.



RECEIVED IN THE HOUSE OF DELEGATES OF WEST VIRGINIA

of West Virginia **FEB 22 1951**

D. PITT O'BRIEN,
SECRETARY OF STATE