WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1953

ENROLLED
Committee substitute for

HOUSE BILL No. 215
Originating in the Committee
(By Mr. on the Judiciary)

PASSED March 9, 1953

In Effect ninety days from Passage
ENROLLED
COMMITEE SUBSTITUTE FOR
House Bill No. 215
(Originating in the Committee on the Judiciary)

[Passed March 9, 1953; in effect ninety days from passage.]

AN ACT to amend and reenact sections six-b and six-c, article eight, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to levies.

Be it enacted by the Legislature of West Virginia:

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

Section 6-b. Maximum Levies on Each Classification by the County Courts; Orders 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 (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-hun-
dredths 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 percent of the rates specified: Provided, however, That if the rates of levy under paragraph (3) of this section are not required in whole or in part for the purpose for which they are allocated, the county court may, with the prior written approval of the state tax commissioner, surrender to the county board of education such unused parts of the authorized rates of levy as provided herein.

Sec. 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
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 re-
quired), (b) other legally incurred contractual indebt-
edness 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 im-
provement fund, and (b) the payment of interest and
sinking fund requirements for bonded indebtedness in-
curred subsequent 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
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 gen-
eral 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
if the rates of levy under paragraph (3) of this section
are not sufficient for the purposes for which they are allocated, the county board of education may, with the prior written approval of the state tax commissioner, lay such additional rates of levy, or portion thereof, as are surrendered by the county court under paragraph (3), section six-b of this article.

Provided, further, 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.

Chairman Senate Committee

Chairman House Committee

Originated in the House of Delegates

Takes effect [date] day from [date] passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this day the 16th

day of March, 1953.

Governor

[Not in the usual seal of the Secretary of State]

D. PIT O'BRIEN, SECRETARY OF STATE

MAR 16, 1953