

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 next day from Passage



215

ENROLLED
COMMITTEE 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*

2 *by the County Courts; Orders of Levies.*—County courts
3 are hereby authorized to lay not in excess of the follow-
4 ing maximum levies, for the purposes specified and in
5 the following order:

6 (1) With respect to the county as a whole for the

7 payment of (a) interest and sinking fund requirements
8 for bonded indebtedness incurred prior to the adoption
9 of the tax limitation amendment; and (to the extent
10 not so required), (b) other legally incurred contractual
11 indebtedness, not bonded, if any, incurred prior to the
12 adoption of the tax limitation amendment, of the county
13 as follows: On class I property, twenty-five one-hun-
14 dredths of one cent; on class II property, one-half of
15 one cent; and on classes III and IV property, one cent.

16 (2) With respect to a magisterial or special taxing
17 district for which the county court is required to lay
18 the levy, for the payment of (a) interest and sinking
19 fund requirements for bonded indebtedness, incurred
20 prior to the adoption of the tax limitation amendment;
21 and (to the extent not so required), (b) other legally
22 incurred contractual indebtedness not bonded, if any,
23 incurred prior to the adoption of the tax limitation
24 amendment, as follows: On class I property, two and
25 fifteen one-hundredths cents; on class II property, four
26 and three-tenths cents; and on classes III and IV property,
27 eight and six-tenths cents.

28 (3) For general county current expense as follows:
29 On class I property, eleven and nine-tenths cents; on
30 class II property, twenty-three and eight-tenths cents;
31 and on classes III and IV property, forty-seven and six-
32 tenths cents. But in a county where the total assessed
33 valuation of all classes of property is less than six million
34 dollars, the county court may, with the prior written
35 approval of the tax commissioner, exceed the rates of
36 levy for general county current expense by not more
37 than twenty-five percent of the rates specified: *Provided,*
38 *however,* That if the rates of levy under paragraph (3)
39 of this section are not required in whole or in part for
40 the purpose for which they are allocated, the county
41 court may, with the prior written approval of the state
42 tax commissioner, surrender to the county board of
43 education such unused parts of the authorized rates of
44 levy as provided herein.

Sec. 6-c. *Maximum Levies on Each Classification by*
2 *County Boards of Education; Order of Levy; Exceeding*
3 *Levy for School Bond Issues.*—County boards of educa-
4 tion are hereby authorized to lay not in excess of the

5 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
11 education is required to lay the levy, for the payment
12 of (a) interest and sinking fund requirements for bonded
13 indebtedness incurred prior to the adoption of the tax
14 limitation amendment; and (to the extent not so re-
15 quired), (b) other legally incurred contractual indebt-
16 edness not bonded, if any, incurred prior to the adoption
17 of the tax limitation amendment as follows: On class I
18 property, thirty-five one-hundredths of one cent; on
19 class II property, seven-tenths of one cent; and on
20 classes III and IV property, one and four-tenths cents.

21 (2) For either or both of (a) the permanent im-
22 provement fund, and (b) the payment of interest and
23 sinking fund requirements for bonded indebtedness in-
24 curred subsequent to the adoption of the tax limitation
25 amendment, as follows: On class I property, one and

26 five-tenths cents; on class II property, three cents; and
27 on classes III 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
32 and four-tenths cents. But if the tax commissioner has
33 approved the levy of an additional amount for the gen-
34 eral current expenses of the county as authorized by
35 section six-b, subsection three, the amount of the levy
36 authorized for boards of education by this subsection
37 shall be reduced 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: *Provided, however,* That
46 if the rates of levy under paragraph (3) of this section

47 are not sufficient for the purposes for which they are
48 allocated, the county board of education may, with the
49 prior written approval of the state tax commissioner,
50 lay such additional rates of levy, or portion thereof, as
51 are surrendered by the county court under paragraph
52 (3), section six-b of this article.

53 *Provided, further,* That a county board of education
54 shall be required to levy outside the levy rates herein-
55 above provided sufficient to pay the principal and in-
56 terest requirements on bonds hereafter issued by any
57 school district not exceeding in the aggregate three per
58 centum of the assessed value of all taxable property in
59 the county school district, to be ascertained by the last
60 assessment for state and county taxes, previous to the
61 incurring of such indebtedness, in the manner provided
62 by the "School Bond Amendment", as ratified.

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

H. J. Kinsley
Chairman Senate Committee

A. A. Ambler
Chairman House Committee

Originated in the House of Delegates

Takes effect *twenty days from* passage.

Howard Myers
Clerk of the Senate

W. H. Clipp
Clerk of the House of Delegates

Ralph Pearson
President of the Senate

W. H. Jennings
Speaker House of Delegates

The within *approved* this the *16th* day of *March*, 1953.

William C. Marland
Governor



REC'D IN THE OFFICE OF THE SECRETARY OF STATE
OF THE STATE OF VIRGINIA
MAR 16 1953
D. PITT O'BRIEN,
SECRETARY OF STATE