

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1957

ENROLLED

SENATE BILL NO. 213

(By Mr. Benn Carrigan)

PASSED March 8 1957

In Effect From Passage



ENROLLED

Senate Bill No. 213

(By MR. BEAN, MR. PRESIDENT, AND MR. CARRIGAN)

[Passed March 8, 1957; in effect from passage.]

AN ACT to amend article five, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, to be designated section thirty-seven, relating to the authority of county boards of education to impose a personal school tax for the support of public schools and to the collection thereof.

Be it enacted by the Legislature of West Virginia:

That article five, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, to be designated section thirty-seven, to read as follows:

Article 5. District Board of Education

Section 37. *Authority to Impose Personal School Tax for the Support of Public Schools; Collection of Tax; Procedure for Enactment of Ordinance.*—For the support of public schools in the county, each county board of education shall have the authority to impose by ordinance a personal school tax of not more than ten dollars on each resident of the county twenty-one years of age or older: *Provided*, That any ordinance enacted under the provisions of this section shall be published at least once a week for two successive weeks in two newspapers published in such county; or if there be only one newspaper published therein, then in that newspaper; or if there be no newspaper published therein, then by posting copies of such ordinance for a like period in at least ten conspicuous places in such county, and in the event ten per cent of the registered voters of said county by written petition duly signed by them and filed with the board of education within fifteen days after the expiration of such publishing or posting, protest against said ordinance, the ordinance shall not become effective until it shall be ratified by

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21 a majority of the votes cast by the duly qualified voters of
 22 such county at an election duly and regularly held as pro-
 23 vided by the laws of the state of West Virginia, and the
 24 result of said election ascertained and declared. Such
 25 election shall be held after notice of such submission shall
 26 be given by publication or posting of the same for two
 27 successive weeks next prior to the date of such election as
 28 above provided for the publication of the ordinance when
 29 adopted. Said tax shall not be imposed upon or collected
 30 from persons on the department of public assistance rolls
 31 as of January first of any year. With respect to the col-
 32 lection of any tax so imposed, the assessor and the sheriff
 33 shall have the same powers and responsibilities as in the
 34 case of the collection of capitation taxes. Every person
 35 upon whom such tax is imposed shall be personally liable
 36 therefor, and unless the tax is paid when due, it may be
 37 collected from the delinquent taxpayer in a civil action in-
 38 stituted by the county board in any court of competent
 39 jurisdiction. All proceeds of the tax shall be deposited in
 40 and credited to the general current expense fund of the
 41 county board, except that the assessor or the sheriff, as

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42 the case may be, may retain a commission of one per cent
43 on all such taxes collected by him: *Provided*, That limita-
44 tions as contained in chapter eleven-a, article one, section
45 seventeen of the code of West Virginia, one thousand nine
46 hundred thirty-one, as amended, shall not apply to the
47 commission retained hereunder.

48 Before enacting such ordinance the county board of
49 education shall publish a copy of the same once in two
50 newspapers of opposite politics published in the county, if
51 such there be, and otherwise in one newspaper so publish-
52 ed. If no newspaper is published in the county, publication
53 shall be in a newspaper of general circulation in the
54 county. An ordinance shall not be finally passed until
55 one week has elapsed after the last date of publication
56 and persons interested have been given an opportunity to
57 attend a meeting of the board and be heard with respect
58 to the ordinance. After passage of the ordinance, a certi-
59 fied copy thereof shall be filed in the office of the clerk
60 of the county court as a public record.

61 Before collecting the taxes imposed by this section the
62 assessor shall give bond in a penalty to be fixed by the

63 county board of education of not less than ten thousand
64 dollars nor more than one hundred thousand dollars, con-
65 ditioned for the faithful performance of his duties under
66 this section; the premium on such bond shall be paid by
67 the county board of education.

68 The authority to levy the school tax provided in this
69 article shall terminate five years after the effective date
70 of this act.

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

E. A. Mc Court
Chairman Senate Committee

W. H. Hatcher
Chairman House Committee

Originated in the Senate.

Takes effect From passage.

J. Homer Myers
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Ralph J. Bean
President of the Senate

W. C. Fleming
Speaker House of Delegates

The within approved this the 15th day of March, 1957.

Jeff H. Hudewors
Governor



Filed in the Office of the Secretary of State
of West Virginia **MAR 15 1957**

D. PITT O'BRIEN
SECRETARY OF STATE