WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1957

ENROLLED
SENATE BILL NO. 213

(By Mr. Beverley H. Ferguson)

PASSED March 8, 1957

In Effect Upon 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
a majority of the votes cast by the duly qualified voters of such county at an election duly and regularly held as provided by the laws of the state of West Virginia, and the result of said election ascertained and declared. Such election shall be held after notice of such submission shall be given by publication or posting of the same for two successive weeks next prior to the date of such election as above provided for the publication of the ordinance when adopted. Said tax shall not be imposed upon or collected from persons on the department of public assistance rolls as of January first of any year. With respect to the collection of any tax so imposed, the assessor and the sheriff shall have the same powers and responsibilities as in the case of the collection of capitation taxes. Every person upon whom such tax is imposed shall be personally liable therefor, and unless the tax is paid when due, it may be collected from the delinquent taxpayer in a civil action instituted by the county board in any court of competent jurisdiction. All proceeds of the tax shall be deposited in and credited to the general current expense fund of the county board, except that the assessor or the sheriff, as
the case may be, may retain a commission of one per cent on all such taxes collected by him: Provided, That limitations as contained in chapter eleven-a, article one, section seventeen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, shall not apply to the commission retained hereunder.

Before enacting such ordinance the county board of education shall publish a copy of the same once in two newspapers of opposite politics published in the county, if such there be, and otherwise in one newspaper so published. If no newspaper is published in the county, publication shall be in a newspaper of general circulation in the county. An ordinance shall not be finally passed until one week has elapsed after the last date of publication and persons interested have been given an opportunity to attend a meeting of the board and be heard with respect to the ordinance. After passage of the ordinance, a certified copy thereof shall be filed in the office of the clerk of the county court as a public record.

Before collecting the taxes imposed by this section the assessor shall give bond in a penalty to be fixed by the
county board of education of not less than ten thousand dollars nor more than one hundred thousand dollars, conditioned for the faithful performance of his duties under this section; the premium on such bond shall be paid by the county board of education.

The authority to levy the school tax provided in this article shall terminate five years after the effective date of this act.
The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.

E. A. McCourt
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the Senate.

Takes effect from passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

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

[Signature]
Governor

Filed in the Office of the Secretary of State of West Virginia
MAR 15 1957
D. Pitt O'Brien
Secretary of State