

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1959



ENROLLED

HOUSE BILL No. 295

(By Mr. Singleton)



PASSED March 7 1959

In Effect July 1, 1959 Passage



Filed in Office of the Secretary of State
of West Virginia

MAR 16 1959

JOE F. BURDETT
SECRETARY OF STATE

295

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House Bill No. 295

(By MR. SINGLETON)

[Passed March 7, 1959; in effect July 1, 1959.]

AN ACT to amend and reenact section fifteen, article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to state aid to schools.

Be it enacted by the Legislature of West Virginia:

That section fifteen, article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 15. *Qualification for State Aid; Reductions in*
2 *County Allocation.*—Beginning with the fiscal year, one
3 thousand nine hundred fifty-six—one thousand nine hund-
4 red fifty-seven, in order for a county to qualify for its full
5 allocation of state aid, as provided in this article, the
6 assessed valuation of all non-public utility property in the
7 county for the assessment year one thousand nine hundred

8 fifty-six must be not less than thirty-five per cent of the
9 appraised value of such non-public utility property as
10 determined by the tax commissioner in his state-wide re-
11 port to be submitted in January, one thousand nine hund-
12 red fifty-six; and for the fiscal year one thousand nine
13 hundred fifty-seven—one thousand nine hundred fifty-
14 eight, such assessed valuation for the assessment year one
15 thousand nine hundred fifty-seven must be not less than
16 forty per cent of the appraised value of such property as
17 determined in the tax commissioner's last previous state-
18 wide report; and during the year one thousand nine hund-
19 red fifty-eight—one thousand nine hundred fifty-nine, such
20 assessed valuation for the assessment year one thousand
21 nine hundred fifty-eight must be not less than forty-five
22 per cent of the appraised value so determined; and for each
23 year thereafter such assessed valuation must be not less
24 than fifty per cent of the appraised value of such property
25 as determined by the last previous state-wide report of
26 the tax commissioner.

27 Whenever for any year a county has failed to raise the
28 assessed valuation of its non-public utility property up to

29 the assessment level required by the provisions of the pre-
30 ceding paragraph, the amount of state aid to be paid to
31 the county, as determined by the allocation of state aid
32 made under other provisions of this article, shall be re-
33 duced as follows: (1) First determine the number of per-
34 centage points by which the county failed to reach the re-
35 quired assessment level. (2) Reduce the allocation of state
36 aid to the county by the same number of percentage
37 points.

38 Inasmuch as bank deposits and money, which were ex-
39 empted from ad valorem taxation by the constitutional
40 amendment approved by the voters at the last general
41 election, were included in the tax commissioner's survey
42 for the year one thousand nine hundred fifty-eight as pro-
43 vided by section three of this article, and inasmuch as such
44 bank deposits and money will not be assessed for the year
45 one thousand nine hundred fifty nine, it becomes neces-
46 sary to compensate for such bank deposits and money in-
47 cluded in the one thousand nine hundred fifty-eight sur-
48 vey for the purpose of this section. The Legislature finds
49 that there is no practical means of eliminating bank de-

50 posits and money in their exact amounts from the survey
51 and hereby authorizes and requires the state board of
52 school finance to substitute the one thousand nine hund-
53 red fifty-eight assessed valuation of class I non-public
54 utility property reported in the tax commissioner's survey
55 of one thousand nine hundred fifty-eight for the one
56 thousand nine hundred fifty-nine assessed valuation of this
57 same property as certified by the assessor wherever such
58 reported one thousand nine hundred fifty-eight assessment
59 exceeds such reported one thousand nine hundred fifty-
60 nine valuation for the purpose of determining the several
61 counties' compliance with the provisions of this section.

62 Until such time as a complete survey for all fifty-five
63 counties of the state can be completed by the tax com-
64 missioner, the local share for each county shall remain the
65 same as was used in the allocation of state aid for the
66 fiscal year one thousand nine hundred fifty-four—one
67 thousand nine hundred fifty-five.

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

W. M. Jasper
Chairman Senate Committee

Eugene Andrews
Chairman House Committee

Originated in the House of Delegates

Takes effect July 1, 1959 passage.

Harmon Kelle
Clerk of the Senate

W. B. Blankenship
Clerk of the House of Delegates

Ralph Bean
President of the Senate

N. R. Pauley
Speaker, House of Delegates

The within approved this the 16th

day of March, 1959.

Jeff Henderson
Governor

