WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1988

ENROLLED

SENATE BILL NO. 125

(By Senators Blankenship, Mr. President)

PASSED February 4, 1988
In Effect from Passage
ENROLLED
Senate Bill No. 125
(BY SENATORS BURDETTE AND TONKOVICH, MR. PRESIDENT)

[Passed February 4, 1988; in effect from passage.]

AN ACT to amend article nine-a, chapter eighteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section thirteen-a, relating to school finance; providing for an allowance for levy rate reduction for certain counties with excess school levies greater than ninety percent; and providing that the section take effect upon approval of the uniform school funding amendment.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 9A.  PUBLIC SCHOOL SUPPORT.

§18-9A-13a.  Allowance for levy rate reduction under uniform school funding amendment.

1  (a) Any county which has a local excess levy for schools authorized by sections one and ten, article ten of the constitution of the state of West Virginia which is at a rate greater than ninety percent, approved by the voters of the county prior to the fifth day of March, one thousand nine hundred eighty-eight, and in effect on the first day of July,
one thousand nine hundred eighty-eight, shall receive a
foundation allowance for levy rate reduction in each fiscal
year in which the amount for which tax liens attach
pursuant to the uniform levy imposed by section one-d,
article ten of the constitution is less than the lesser of the
amounts computed pursuant to subsection (b) of this
section.

(b) The state board shall compute for each county with
such expired levy the amount for which a tax lien for the
local excess levy for schools attaches in the year in which
said local excess levy expires. Such calculation shall be
based on a sixty percent assessment of the value of property
subject to ad valorem taxation. In each tax year subsequent
to such expiration, the state board shall compute the
amount for which a tax lien would attach on the first day of
July of the then current year based on the rate of local
excess levy for schools that was replaced by the uniform
excess levy for schools in accordance with section one-d,
article ten of the state constitution.

(c) The foundation allowance for levy rate reduction
shall be equal to the difference between the amount which
would be realized by the ninety percent uniform levy and
the lesser of the two amounts calculated pursuant to
subsection (b) of this section.

(d) The provisions of this section shall be null, void and
of no effect should the "Uniform School Funding
Amendment" fail to be approved by the voters of this state.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within is approved this the day of , 1988.

Governor