

No: 125

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1988



ENROLLED

SENATE BILL NO. 125

(By Senators Sundette, Tomkovic, Mr. President)



PASSED February 4, 1988

In Effect Jan 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
2 authorized by sections one and ten, article ten of the
3 constitution of the state of West Virginia which is at a rate
4 greater than ninety percent, approved by the voters of the
5 county prior to the fifth day of March, one thousand nine
6 hundred eighty-eight, and in effect on the first day of July,

7 one thousand nine hundred eighty-eight, shall receive a
8 foundation allowance for levy rate reduction in each fiscal
9 year in which the amount for which tax liens attach
10 pursuant to the uniform levy imposed by section one-d,
11 article ten of the constitution is less than the lesser of the
12 amounts computed pursuant to subsection (b) of this
13 section.

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

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

31 (d) The provisions of this section shall be null, void and
32 of no effect should the "Uniform School Funding
33 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.

Barbara C. Williams
Chairman Senate Committee

Barbara V. Kelly
Chairman House Committee

Originated in the Senate.

In effect from passage.

Todd C. Nuck
Clerk of the Senate

Donald J. Hopp
Clerk of the House of Delegates

Sam Tomkowiak
President of the Senate

W. H. Hall
Speaker House of Delegates

The within *Assumed* this the *15th*
day of *February*, 1988.

Ruth A. Shaspe
Governor



PRESENTED TO THE
GOVERNOR

Date 8/10/88

Time 11:50 a.m.

RECEIVED

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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE