

FILED

2010 APR -2 PM 4:10

OFFICE WEST VIRGINIA
SECRETARY OF STATE

SB 547

WEST VIRGINIA LEGISLATURE
SEVENTY-NINTH LEGISLATURE
REGULAR SESSION, 2010

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ENROLLED

Senate Bill No. 547

(BY SENATORS TOMBLIN (MR. PRESIDENT)
AND STOLLINGS)

[Passed March 13, 2010; in effect from passage.]

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Senate Bill No. 547

(BY SENATORS TOMBLIN (MR. PRESIDENT) AND STOLLINGS)

[Passed March 13, 2010; in effect from passage.]

AN ACT to amend and reenact §11-8-12 and §11-8-12a of the Code of West Virginia, 1931, as amended, all relating to the dates of certain meetings of county boards of education related to levies.

Be it enacted by the Legislature of West Virginia:

That §11-8-12 and §11-8-12a of the Code of West Virginia, 1931, as amended, be amended and reenacted, all to read as follows:

ARTICLE 8. LEVIES.

§11-8-12. Levy estimate by board of education; certification and publication.

1 Each board of education shall, at the session provided
2 for in section nine of this article, if the laying of a levy has
3 been authorized by the voters of the district under article
4 nine, chapter eighteen of the code, ascertain the condition
5 of the fiscal affairs of the district, and make a statement
6 setting forth:

7 (1) The amount due, and the amount that will become
8 due and collectible during the current fiscal year except
9 from the levy of taxes to be made for the year;

10 (2) The interest, sinking fund and amortization require-
11 ments for the fiscal year of bonded indebtedness legally
12 incurred upon a vote of the people, as provided by law, by
13 any school district existing prior to May 22, 1933,
14 before the adoption of the Tax Limitation Amendment;

15 (3) Other contractual indebtedness not bonded, legally
16 incurred by any such school district existing prior to May
17 22, 1933, before the adoption of the Tax Limitation
18 Amendment, owing by such district;

19 (4) The amount to be levied for the permanent improve-
20 ment fund;

21 (5) The total of all other expenditures to be paid out of
22 the receipts for the current fiscal year, with proper
23 allowance for delinquent taxes, exonerations and contin-
24 gencies;

25 (6) The amount of such total to be raised by the levy of
26 taxes for the current fiscal year;

27 (7) The proposed rate of levy in cents on each \$100
28 assessed valuation of each class of property;

29 (8) The separate and aggregate amounts of the assessed
30 valuation of real, personal and public utility property
31 within each class.

32 The secretary of the board shall forward immediately a
33 certified copy of the statement to the Auditor and shall
34 publish the statement immediately. The session shall then
35 stand adjourned until the third Tuesday in April, at which
36 time it shall reconvene except where otherwise permitted
37 by section nine of this article: *Provided*, That no provision
38 of this section or section nine of this article may be

39 construed to abrogate any requirement imposed on the
40 board of education by article nine-b, chapter eighteen of
41 this code.

§11-8-12a. Adjourned session of board of education to hear objections to proposed levies; approval of estimate and levy by Tax Commissioner; first levy for bonded and other indebtedness and indebtedness not bonded, second for Permanent Improvement Fund, then for current expenses.

1 Each board of education, when it reconvenes as provided
2 by section twelve of this article, shall proceed in a manner
3 similar in all respects to that provided for in section ten-a
4 of this article. The board may not finally enter any levy
5 until it has been approved in writing by the Auditor. After
6 receiving the approval, the board shall enter the statement
7 as approved in its record of proceedings, together with the
8 written approval.

9 The board shall levy as many cents per \$100 assessed
10 valuation on each class of property in the county or in the
11 area of a preexisting school district, as the case may be, as
12 will produce the amounts, according to the last assess-
13 ment, shown to be necessary by the statement in the
14 following order:

15 First, for the bonded debt and for the contractual debt
16 not bonded, if any, of any school district of the county
17 existing before May 22, 1933, and incurred before the
18 adoption of the Tax Limitation Amendment;

19 Second, for the Permanent Improvement Fund;

20 Third, for general current expenses.

21 The rates of levy for each purpose may not exceed the
22 amounts fixed by section six-c unless another rate is
23 authorized by the Tax Commissioner or set by the Legisla-
24 ture in accordance with this article. When less than the

25 maximum levies are imposed, the levies on each class of
26 property shall be in the same proportions as the maxi-
27 mums authorized.

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

[Signature]
.....
Chairman Senate Committee

[Signature]
.....
Chairman House Committee

Originated in the Senate.

In 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 is approved this the 2nd
Day of April 2010.

[Signature]
.....
Governor

PRESENTED TO THE
GOVERNOR

MAR 29 2010

Time 3:45 pm