



1           That §11-1C-5b of the Code of West Virginia, 1931, as amended,  
2 be repealed; that §18-9A-2a of said code be repealed; and that  
3 §18-9A-2 and §18-9A-11 of said code be amended and reenacted, all  
4 to read as follows:

5 **ARTICLE 9A. PUBLIC SCHOOL SUPPORT.**

6 **§18-9A-2. Definitions.**

7           For the purpose of this article:

8           (a) "State board" means the West Virginia Board of Education.

9           (b) "County board" or "board" means a county board of  
10 education.

11           (c) "Professional salaries" means the state legally mandated  
12 salaries of the professional educators as provided in article four,  
13 chapter eighteen-a of this code.

14           (d) "Professional educator" shall be synonymous with and shall  
15 have the same meaning as "teacher" as defined in section one,  
16 article one of this chapter, and includes technology integration  
17 specialists.

18           (e) "Professional instructional personnel" means a  
19 professional educator whose regular duty is as that of a classroom  
20 teacher, librarian, attendance director or school psychologist. A  
21 professional educator having both instructional and administrative  
22 or other duties shall be included as professional instructional  
23 personnel for that ratio of the school day for which he or she is  
24 assigned and serves on a regular full-time basis in appropriate

1 instruction, library, attendance, or psychologist duties.

2 (f) "Professional student support personnel" means a "teacher"  
3 as defined in section one, article one of this chapter who is  
4 assigned and serves on a regular full-time basis as a counselor or  
5 as a school nurse with a bachelor's degree and who is licensed by  
6 the West Virginia Board of Examiners for Registered Professional  
7 Nurses. For all purposes except for the determination of the  
8 allowance for professional educators pursuant to section four of  
9 this article, professional student support personnel are  
10 professional educators.

11 (g) "Service personnel salaries" means the state legally  
12 mandated salaries for service personnel as provided in section  
13 eight-a, article four, chapter eighteen-a of this code.

14 (h) "Service personnel" means all personnel as provided in  
15 section eight, article four, chapter eighteen-a of this code. For  
16 the purpose of computations under this article of ratios of service  
17 personnel to net enrollment, a service employee shall be counted as  
18 that number found by dividing his or her number of employment days  
19 in a fiscal year by two hundred: *Provided*, That the computation  
20 for any service person employed for three and one-half hours or  
21 less per day as provided in section eight-a, article four, chapter  
22 eighteen-a of this code shall be calculated as one-half an  
23 employment day.

24 (i) "Net enrollment" means the number of pupils enrolled in

1 special education programs, kindergarten programs and grades one to  
2 twelve, inclusive, of the public schools of the county. Net  
3 enrollment further shall include:

4 (1) Adults enrolled in regular secondary vocational programs  
5 existing as of the effective date of this section, subject to the  
6 following:

7 (A) Net enrollment includes no more than one thousand of those  
8 adults counted on the basis of full-time equivalency and  
9 apportioned annually to each county in proportion to the adults  
10 participating in regular secondary vocational programs in the prior  
11 year counted on the basis of full-time equivalency; and

12 (B) Net enrollment does not include any adult charged tuition  
13 or special fees beyond that required of the regular secondary  
14 vocational student;

15 (2) Students enrolled in early childhood education programs as  
16 provided in section forty-four, article five of this chapter,  
17 counted on the basis of full-time equivalency;

18 (3) No pupil shall be counted more than once by reason of  
19 transfer within the county or from another county within the state,  
20 and no pupil shall be counted who attends school in this state from  
21 another state;

22 (4) The enrollment shall be modified to the equivalent of the  
23 instructional term and in accordance with the eligibility  
24 requirements and rules established by the state board; and

1           (5) For the purposes of determining the county's basic  
2 foundation program, only, for any county whose net enrollment as  
3 determined under all other provisions of this definition is less  
4 than one thousand four hundred, the net enrollment of the county  
5 shall be increased by an amount to be determined in accordance with  
6 the following:

7           (A) Divide the state's lowest county student population  
8 density by the county's actual student population density;

9           (B) Multiply the amount derived from the calculation in  
10 paragraph (A) of this subdivision by the difference between one  
11 thousand four hundred and the county's actual net enrollment;

12           (C) If the increase in net enrollment as determined under this  
13 subdivision plus the county's net enrollment as determined under  
14 all other provisions of this subsection is greater than one  
15 thousand four hundred, the increase in net enrollment shall be  
16 reduced so that the total does not exceed one thousand four  
17 hundred; and

18           (D) During the 2008-2009 interim period and every three  
19 interim periods thereafter, the Legislative Oversight Commission on  
20 Education Accountability shall review ~~the provisions of~~ this  
21 subdivision to determine whether ~~or not they~~ these provisions  
22 properly address the needs of counties with low enrollment and a  
23 sparse population density.

24           (j) "Sparse-density county" means a county whose ratio of net

1 enrollment, excluding any increase in the net enrollment of  
2 counties pursuant to subdivision (5) of the definition of net  
3 enrollment, to the square miles of the county is less than five.

4 (k) "Low-density county" means a county whose ratio of net  
5 enrollment, excluding any increase in the net enrollment of  
6 counties pursuant to subdivision (5) of the definition of net  
7 enrollment, to the square miles of the county is equal to or  
8 greater than five but less than ten.

9 (l) "Medium-density county" means a county whose ratio of net  
10 enrollment, excluding any increase in the net enrollment of  
11 counties pursuant to subdivision (5) of the definition of net  
12 enrollment, to the square miles of the county is equal to or  
13 greater than ten but less than twenty.

14 (m) "High-density county" means a county whose ratio of net  
15 enrollment, excluding any increase in the net enrollment of  
16 counties pursuant to subdivision (5) of the definition of net  
17 enrollment, to the square miles of the county is equal to or  
18 greater than twenty.

19 (n) "Levies for general current expense purposes" means  
20 ~~ninety-four~~ ninety percent of the levy rate for county boards of  
21 education calculated or set by the Legislature pursuant to ~~the~~  
22 ~~provisions of~~ section six-f, article eight, chapter eleven of this  
23 code: ~~Provided, That beginning July 1, 2008, "levies for general~~  
24 ~~current expense purposes" means ninety percent of the levy rate for~~

1 ~~county boards of education calculated or set by the Legislature~~  
 2 ~~pursuant to the provisions of section six-f, article eight, chapter~~  
 3 ~~eleven of this code: *Provided, however, That effective July 1,*~~  
 4 ~~2010, the definitions set forth in this subsection are subject to~~  
 5 ~~the provisions of section two-a of this article.~~

6 (o) "Technology integration specialist" means a professional  
 7 educator who has expertise in the technology field and is assigned  
 8 as a resource teacher to provide information and guidance to  
 9 classroom teachers on the integration of technology into the  
 10 curriculum.

11 (p) "State aid eligible personnel" means all professional  
 12 educators and service personnel employed by a county board in  
 13 positions that are eligible to be funded under this article and  
 14 whose salaries are not funded by a specific funding source such as  
 15 a federal or state grant, donation, contribution or other specific  
 16 funding source not listed.

17 **§18-9A-11. Computation of local share; appraisal and assessment of**  
 18 **property; public library support encouraged;**  
 19 **modifications for tax increment financing county**  
 20 **school facilities.**

21 (a) On the basis of each county's certificates of valuation as  
 22 to all classes of property as determined and published by the  
 23 assessors pursuant to section six, article three, chapter eleven of

1 this code for the next ensuing fiscal year in reliance upon the  
2 assessed values annually developed by each county assessor pursuant  
3 to ~~the provisions of~~ articles one-c and three of ~~said~~ that chapter,  
4 the state board shall for each county compute by application of the  
5 levies for general current expense purposes, as defined in section  
6 two of this article, the amount of revenue which the levies would  
7 produce if levied upon one hundred percent of the assessed value of  
8 each of the several classes of property contained in the report or  
9 revised report of the value, made to it by the Tax Commissioner as  
10 follows:

11       (1) The state board shall first take ninety-five percent of  
12 the amount ascertained by applying these rates to the total  
13 assessed public utility valuation in each classification of  
14 property in the county; and

15       (2) The state board shall then apply these rates to the  
16 assessed taxable value of other property in each classification in  
17 the county as determined by the Tax Commissioner and shall deduct  
18 therefrom five percent as an allowance for the usual losses in  
19 collections due to discounts, exonerations, delinquencies and the  
20 like. All of the amount so determined shall be added to the  
21 ninety-five percent of public utility taxes computed as provided in  
22 subdivision (1) of this subsection and this total shall be further  
23 reduced by the amount due each county assessor's office pursuant to  
24 ~~the provisions of~~ section eight, article one-c, chapter eleven of



1 this code and this amount shall be the local share of the  
2 particular county.

3 As to any estimations or preliminary computations of local  
4 share required prior to the report to the Legislature by the Tax  
5 Commissioner, the state shall use the most recent projections or  
6 estimations that may be available from the Tax Department for that  
7 purpose.

8 ~~(b) Effective July 1, 2013, subsection (a) of this section is~~  
9 ~~void and local share shall be calculated in accordance with the~~  
10 ~~following:~~

11 ~~(1) The state board shall for each county compute by~~  
12 ~~application of the levies for general current expense purposes, as~~  
13 ~~defined in sections two and two-a of this article, the amount of~~  
14 ~~revenue which the levies would produce if levied upon one hundred~~  
15 ~~percent of the assessed value calculated pursuant to section~~  
16 ~~five-b, article one-c, chapter eleven of this code;~~

17 ~~(2) Five percent shall be deducted from the revenue calculated~~  
18 ~~pursuant to subdivision (1) of this subsection as an allowance for~~  
19 ~~the usual losses in collections due to discounts, exonerations,~~  
20 ~~delinquencies and the like; and~~

21 ~~(3) The amount calculated in subdivision (2) of this~~  
22 ~~subsection shall further be reduced by the sum of money due each~~  
23 ~~assessor's office pursuant to the provisions of section eight,~~  
24 ~~article one-c, chapter eleven of this code and this reduced amount~~

1 ~~shall be the local share of the particular county.~~

2       ~~(c)~~ (b) Whenever in any year a county assessor or a county  
3 commission fails or refuses to comply with ~~the provisions of this~~  
4 section in setting the valuations of property for assessment  
5 purposes in any class or classes of property in the county, the  
6 State Tax Commissioner shall review the valuations for assessment  
7 purposes made by the county assessor and the county commission and  
8 shall direct the county assessor and the county commission to make  
9 corrections in the valuations as necessary so that they comply with  
10 the requirements of chapter eleven of this code and this section  
11 and the Tax Commissioner shall enter the county and fix the  
12 assessments at the required ratios. Refusal of the assessor or the  
13 county commission to make the corrections constitutes grounds for  
14 removal from office.

15       ~~(d)~~ (c) For the purposes of any computation made in accordance  
16 with ~~the provisions of~~ this section, in any taxing unit in which  
17 tax increment financing is in effect pursuant to ~~the provisions of~~  
18 article eleven-b, chapter seven of this code, the assessed value of  
19 a related private project shall be the base-assessed value as  
20 defined in section two of ~~said~~ that article.

21       ~~(e)~~ (d) For purposes of any computation made in accordance  
22 with ~~the provisions of~~ this section, in any county where the county  
23 board of education has adopted a resolution choosing to use ~~the~~  
24 ~~provisions of~~ the Growth County School Facilities Act set forth in

1 section six-f, article eight, chapter eleven of this code,  
2 estimated school board revenues generated from application of the  
3 regular school board levy rate to new property values, as that term  
4 is designated in said section, may not be considered local share  
5 funds and shall be subtracted before the computations in  
6 subdivisions (1) and (2), subsection (a) of this section or in  
7 subdivisions (2) and (3), subsection (b) of this section, as  
8 applicable, are made.

9 ~~(f)~~ (e) The Legislature finds that public school systems  
10 throughout the state provide support in varying degrees to public  
11 libraries through a variety of means including budgeted  
12 allocations, excess levy funds and portions of their regular school  
13 board levies ~~as may be provided by special act~~. A number of public  
14 libraries are situated on the campuses of public schools and  
15 several are within public school buildings serving both the  
16 students and public patrons. To the extent that public schools  
17 recognize and choose to avail the resources of public libraries  
18 toward developing within their students such legally recognized  
19 elements of a thorough and efficient education as literacy,  
20 interests in literature, knowledge of government and the world  
21 around them and preparation for advanced academic training, work  
22 and citizenship, public libraries serve a legitimate school purpose  
23 and may do so economically. Therefore, county boards are  
24 encouraged to support public libraries within their counties. ~~For~~

~~1 the purposes of any computation made in accordance with the  
2 provisions of this section, the library funding obligation on the  
3 regular school board levies which is created by a special act and  
4 is due and payable from the levy revenues to a library shall be  
5 paid from the county school board's discretionary retainage, which  
6 is hereby defined as the amount by which the regular school board  
7 levies exceeds the local share as determined hereunder. If the  
8 library funding obligation which is created by a special act and is  
9 due and payable to a library is greater than the county school  
10 board's discretionary retainage, the library funding obligation  
11 created by the special act is amended and is reduced to the amount  
12 of the discretionary retainage, notwithstanding any provisions of  
13 the special act to the contrary. Any excess of the discretionary  
14 retainage over the library funding obligation shall be available  
15 for expenditure by the county board in its discretion for its  
16 properly budgeted purposes.~~

~~17 (g) It is the intent of the Legislature that whenever a  
18 provision of subsection (f) of this section is contrary to any  
19 special act of the Legislature which has been or may in the future  
20 be enacted by the Legislature that creates a library funding  
21 obligation on the regular school board levy of a county, subsection  
22 (f) of this section controls over the special act. Specifically,  
23 the special acts which are subject to said subsection upon the  
24 enactment of this section during the 2007 regular session of the~~

1 ~~Legislature include:~~

2       ~~(1) Enrolled Senate Bill No. 11, passed on February 12, 1970,~~  
3 ~~applicable to the Berkeley County Board of Education;~~

4       ~~(2) Enrolled House Bill No. 1352, passed on April 7, 1981,~~  
5 ~~applicable to the Hardy County Board of Education;~~

6       ~~(3) Enrolled Committee Substitute for House Bill No. 2833,~~  
7 ~~passed on March 14, 1987, applicable to the Harrison County Board~~  
8 ~~of Education;~~

9       ~~(4) Enrolled House Bill No. 161, passed on March 6, 1957,~~  
10 ~~applicable to the Kanawha County Board of Education;~~

11       ~~(5) Enrolled Senate Bill No. 313, passed on March 12, 1937, as~~  
12 ~~amended by Enrolled House Bill No. 1074, passed on March 8, 1967,~~  
13 ~~and as amended by Enrolled House Bill No. 1195, passed on January~~  
14 ~~18, 1982, applicable to the Ohio County Board of Education;~~

15       ~~(6) Enrolled House Bill No. 938, passed on February 28, 1969,~~  
16 ~~applicable to the Raleigh County Board of Education;~~

17       ~~(7) Enrolled House Bill No. 398, passed on March 1, 1935,~~  
18 ~~applicable to the Tyler County Board of Education;~~

19       ~~(8) Enrolled Committee Substitute for Senate Bill No. 450,~~  
20 ~~passed on March 11, 1994, applicable to the Upshur County Board of~~  
21 ~~Education; and~~

22       ~~(9) Enrolled House Bill No. 2994, passed on March 13, 1987,~~  
23 ~~applicable to the Wood County Board of Education.~~

24       ~~(h) Notwithstanding any provision of any special act set forth~~

1 ~~in subsection (g) of this section to the contrary, the county board~~  
2 ~~of any county with a special act creating a library obligation out~~  
3 ~~of the county's regular school levy revenues may transfer that~~  
4 ~~library obligation so that it becomes a continuing obligation of~~  
5 ~~its excess levy revenues instead of an obligation of its regular~~  
6 ~~school levy revenues, subject to the following:~~

7       ~~(1) If a county board chooses to transfer the library~~  
8 ~~obligation pursuant to this subsection, the library funding~~  
9 ~~obligation shall remain an obligation of the regular school levy~~  
10 ~~revenues until the fiscal year in which the excess levy is~~  
11 ~~effective or would have been effective if it had been passed by the~~  
12 ~~voters;~~

13       ~~(2) If a county board chooses to transfer the library~~  
14 ~~obligation pursuant to this subsection, the county board shall~~  
15 ~~include the funding of the public library obligation in the same~~  
16 ~~amount as its library funding obligation which exists or had~~  
17 ~~existed on its regular levy revenues as one of the purposes for the~~  
18 ~~excess levy to be voted on as a specifically described line item of~~  
19 ~~the excess levy: *Provided,* That if the county board has~~  
20 ~~transferred the library obligation to the excess levy and the~~  
21 ~~excess levy fails to be passed by the voters or the excess levy~~  
22 ~~passes and thereafter expires upon the time limit for continuation~~  
23 ~~as set forth in section sixteen, article eight, chapter eleven of~~  
24 ~~this code, then in any subsequent excess levy which the county~~

1 ~~board thereafter submits to the voters the library funding~~  
2 ~~obligation again shall be included as one of the purposes of the~~  
3 ~~subsequent excess levy as a specifically described line item of the~~  
4 ~~excess levy;~~

5 ~~(3) If a county board chooses to transfer the library~~  
6 ~~obligation pursuant to this subsection, regardless of whether or~~  
7 ~~not the excess levy passes, effective the fiscal year in which the~~  
8 ~~excess levy is effective or would have been effective if it had~~  
9 ~~been passed by the voters, a county's library obligation on its~~  
10 ~~regular levy revenues is void notwithstanding any provision of the~~  
11 ~~special acts set forth in subsection (g) of this section to the~~  
12 ~~contrary; and~~

13 ~~(4) Nothing in subdivision (3) of this subsection prohibits a~~  
14 ~~county board from funding its public library obligation~~  
15 ~~voluntarily.~~

NOTE: The purpose of this bill is to amend the public school support computation of local share. The bill removes provisions for using assumed assessed values for the purpose of computation and provisions for increasing counties' local share responsibility for funding basic foundation education formula when property assessments are not at least fifty-four percent of market value as indicated by assessment ratio study. It revises definitions and removes certain provisions relating to obligations created in special acts for certain counties to provide funding for public libraries. And, the bill encourages county boards to support public libraries within their counties.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.

The bill repeals §11-1C-5b and §18-9A-2a.