

**Senate Bill No. 374**

(By Senators McCabe, Barnes, Beach, Cann, Green, D. Hall, Laird,  
Miller, Palumbo, Walters and Wells)

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[Introduced January 17, 2014; referred to the Committee on  
Government Organization; and then to the Committee on the  
Judiciary.]  
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A BILL to amend and reenact §11-8-16 of the Code of West Virginia,  
1931, as amended, relating to prohibiting a local levying body  
from holding a special election for the purpose of submitting  
a levy question to the voters if the date of the special  
election is one hundred eighty days or less before a regular  
primary or general election.

*Be it enacted by the Legislature of West Virginia:*

That §11-8-16 of the Code of West Virginia, 1931, as amended,  
be amended and reenacted to read as follows:

**ARTICLE 8. LEVIES.**

**§11-8-16. What order for election to increase levies to show; vote  
required; amount and continuation of additional levy;  
issuance of bonds.**

(a) A local levying body may provide for an election to

1 increase the levies by entering on its record of proceedings an  
2 order setting forth:

3 (1) The purpose for which additional funds are needed;

4 (2) The amount for each purpose;

5 (3) The total amount needed;

6 (4) The separate and aggregate assessed valuation of each  
7 class of taxable property within its jurisdiction;

8 (5) The proposed additional rate of levy in cents on each  
9 class of property;

10 (6) The proposed number of years, not to exceed five, to which  
11 the additional levy applies;

12 (7) The fact that the local levying body will or will not  
13 issue bonds, as provided by this section, upon approval of the  
14 proposed increased levy.

15 (b) The local levying body shall submit to the voters within  
16 their political subdivision the question of the additional levy at  
17 either a primary, general or special election. The local levying  
18 body may not hold a special election for the purpose of submitting  
19 a levy question to the voters if the date of the special election  
20 is one hundred eighty days or less before a regular primary or  
21 general election.

22 (c) If at least sixty percent of the voters cast their ballots  
23 in favor of the additional levy, the county commission or  
24 municipality may impose the additional levy. If at least a

1 majority of voters cast their ballot in favor of the additional  
2 levy, the county board of education may impose the additional levy:  
3 *Provided*, That any additional levy adopted by the voters ~~including~~  
4 ~~any additional levy adopted prior to the effective date of this~~  
5 ~~section, shall~~ must be the actual number of cents per each \$100 of  
6 value set forth in the ballot provision, which number ~~shall~~ may not  
7 exceed the maximum amounts prescribed in this section, regardless  
8 of the rate of regular levy then or currently in effect, unless  
9 ~~such~~ the rate of additional special levy is reduced in accordance  
10 with the provisions of section six-g of this article or otherwise  
11 changed in accordance with the applicable ballot provisions. For  
12 county commissions, this levy ~~shall~~ may not exceed a rate greater  
13 than seven and fifteen hundredths cents for each \$100 of value for  
14 Class I properties, and for Class II properties a rate greater than  
15 twice the rate for Class I properties, and for Class III and IV  
16 properties a rate greater than twice the rate for Class II  
17 properties. For municipalities, this levy ~~shall~~ may not exceed a  
18 rate greater than six and twenty-five hundredths cents for each  
19 \$100 of value for Class I properties, and for Class II properties  
20 a rate greater than twice the rate for Class I properties, and for  
21 Class III and IV properties a rate greater than twice the rate for  
22 Class II properties. For county boards of education, this levy  
23 ~~shall~~ may not exceed a rate greater than twenty-two and ninety-five  
24 hundredths cents for each \$100 of value for Class I properties, and

1 for Class II properties a rate greater than twice the rate for  
2 Class I properties, and for Class III and IV properties a rate  
3 greater than twice the rate for Class II properties.

4       (d) Levies authorized by this section ~~shall~~ may not continue  
5 for more than five years without resubmission to the voters.

6       (e) Upon approval of an increased levy as provided by this  
7 section, a local levying body may immediately issue bonds in an  
8 amount not exceeding the amount of the increased levy plus the  
9 total interest thereon, but the term of the bonds ~~shall~~ may not  
10 extend beyond the period of the increased levy.

11       (f) Insofar as they might concern the issuance of bonds as  
12 provided in this section, the provisions of sections three and  
13 four, article one, chapter thirteen of this code ~~shall~~ do not  
14 apply.

NOTE: The purpose of this bill is to prohibit a local levying body from holding a special election for the purpose of submitting a levy question to the voters if the date of the special election is one hundred eighty days or less before a regular primary or general election.

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