

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

House Bill 4645

BY DELEGATES SMITH, ELLINGTON, FOSTER, MAYNOR,

SYPOLT, REED, CRISS, AND MARTIN

[Introduced February 11, 2022; Referred to the
Committee on Political Subdivisions then Finance]

1 A BILL to amend and reenact §11-8-16 of the Code of West Virginia, 1931, as amended, relating
2 to allowing for surplus money collected above voter approved excess levy requests to
3 remain with the county voting for the levy and placed in the county's general fund.

Be it enacted by the Legislature of West Virginia:

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; surplus funds.

1 A local levying body may provide for an election to increase the levies by entering on its
2 record of proceedings an 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 class of taxable property
7 within its jurisdiction;

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

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

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

12 The local levying body shall submit to the voters within their political subdivision the
13 question of the additional levy at either a primary, general or special election. If at least 60 percent
14 of the voters cast their ballots in favor of the additional levy, the county commission or municipality
15 may impose the additional levy. If at least a majority of voters cast their ballot in favor of the
16 additional levy, the county board of education may impose the additional levy: *Provided*, That any
17 additional levy adopted by the voters, including any additional levy adopted prior to the effective
18 date of this section, shall be the actual number of cents per each \$100 of value set forth in the
19 ballot provision, which number shall not exceed the maximum amounts prescribed in this section,

20 regardless of the rate of regular levy then or currently in effect, unless such rate of additional
21 special levy is reduced in accordance with the provisions of §11-8-6g of this ~~article~~ code or
22 otherwise changed in accordance with the applicable ballot provisions. For county commissions,
23 this levy shall not exceed a rate greater than 7 and 15/100ths cents for each \$100 of value for
24 Class I properties, and for Class II properties a rate greater than twice the rate for Class I
25 properties, and for Class III and IV properties a rate greater than twice the rate for Class II
26 properties. For municipalities, this levy shall not exceed a rate greater than 6 and 25/100ths cents
27 for each \$100 of value for Class I properties, and for Class II properties a rate greater than twice
28 the rate for Class I properties, and for Class III and IV properties a rate greater than twice the rate
29 for Class II properties. For county boards of education, this levy shall not exceed a rate greater
30 22 and 95/100ths cents for each \$100 of value for Class I properties, and for Class II properties
31 a rate greater than twice the rate for Class I properties, and for Class III and IV properties a rate
32 greater than twice the rate for Class II properties.

33 Levies authorized by this section shall not continue for more than five years without
34 resubmission to the voters.

35 Upon approval of an increased levy as provided by this section, a local levying body may
36 immediately issue bonds in an amount not exceeding the amount of the increased levy plus the
37 total interest thereon, but the term of the bonds shall not extend beyond the period of the
38 increased levy.

39 Insofar as they might concern the issuance of bonds as provided in this section, the
40 provisions of §13-1-3 and §13-1-4 of this code shall not apply.

41 During the term of any special excess levy; any surplus accruing in excess of the amounts
42 specifically identified annually by any agency in the levy call and in excess of the specific amount
43 approved by voters, will be retained by the county the levy was imposed in. Surplus levy funds
44 retained by the county will be accounted for in the county general fund and will be expended in
45 such manner as other general fund moneys.

NOTE: The purpose of this bill is to allow a county to retain and use any surplus amounts when that county approves a special excess levy.

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