

# **WEST VIRGINIA LEGISLATURE**

## **2024 REGULAR SESSION**

**Introduced**

### **House Bill 4469**

By Delegate Smith

[Introduced January 10, 2024; Referred  
to the Committee on Political Subdivisions then the  
Judiciary]

1 A BILL to amend and reenact §11-8-16, and §11-8-17 of the Code of West Virginia, 1931, as  
 2 amended; and to amend and reenact §13-1-7 of said code, all relating to authorizing a  
 3 special election for presenting the question of a special levy renewal for levies expiring  
 4 prior to the primary election scheduled for May 14, 2024; and authorizing the resubmission  
 5 of questions to the voters at a regularly scheduled primary or general election for certain  
 6 levy questions rejected at a prior election.

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

**CHAPTER 11. TAXATION.**

**ARTICLE 8. LEVIES.**

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

1 (a) 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 shall or shall not issue bonds, as provided by this  
 11 section, upon approval of the proposed increased levy.

12 (b) The local levying body shall submit to the voters within their political subdivision the  
 13 question of the additional levy at either a regularly scheduled primary or general election in  
 14 accordance with the requirements of §3-1-31 of this code. If at least 60 percent of the voters cast

15 their ballots in favor of the additional levy, the county commission or municipality may impose the  
16 additional levy. If at least a majority of voters cast their ballot in favor of the additional levy, the  
17 county board of education may impose the additional levy: *Provided*, That any additional levy  
18 adopted by the voters, including any additional levy adopted prior to the effective date of this  
19 section, shall be the actual number of cents per each \$100 of value set forth in the ballot provision,  
20 which number shall not exceed the maximum amounts prescribed in this section, regardless of the  
21 rate of regular levy then or currently in effect, unless such rate of additional special levy is reduced  
22 in accordance with the provisions of §11-8-6g of this code or otherwise changed in accordance  
23 with the applicable ballot provisions. For county commissions, this levy shall not exceed a rate  
24 greater than \$0.0715 for each \$100 of value for Class I properties, and for Class II properties a rate  
25 greater than twice the rate for Class I properties, and for Class III and IV properties a rate greater  
26 than twice the rate for Class II properties. For municipalities, this levy shall not exceed a rate  
27 greater than \$0.0625 for each \$100 of value for Class I properties, and for Class II properties a rate  
28 greater than twice the rate for Class I properties, and for Class III and IV properties a rate greater  
29 than twice the rate for Class II properties. For county boards of education, this levy shall not  
30 exceed a rate greater than \$0.2295 for each \$100 of value for Class I properties, and for Class II  
31 properties a rate greater than twice the rate for Class I properties, and for Class III and IV  
32 properties a rate greater than twice the rate for Class II properties.

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

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

39 (e) 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 (f) In the event that a ~~majority~~ of the number of votes cast upon a question submitted  
 42 pursuant to this section at any ~~primary~~ election be less than the number required for passage  
 43 ~~against the question~~, the question may again be submitted to the voters at ~~the next succeeding a~~  
 44 regularly scheduled primary or general election.

**§11-8-17. Special levy elections; notices; conduct of election; supplies; canvass of returns;  
 form of ballot.**

1 (a) The local levying body shall publish a notice, calling the election, as a Class II-0 legal  
 2 advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code, and the publication  
 3 area for such publication shall be the territory in which the election is held. Such notice shall be so  
 4 published within 14 consecutive days next preceding the election.

5 (b) All the provisions of the law concerning general elections shall apply so far as they are  
 6 practicable: *Provided*, That notwithstanding any provision of this code to the contrary, in the case  
 7 of a levy which expires prior to the regularly scheduled Primary Election on May 14, 2024, at a time  
 8 ~~after July 1, 2022, and which shall not be up for renewal at the next regularly scheduled primary or~~  
 9 ~~general election thereafter, the local levying body shall by ordinance choose to hold the election to~~  
 10 ~~renew that levy either at the next regularly scheduled primary or general election in accordance~~  
 11 ~~with §3-1-31 of this code: *Provided, however*, That notwithstanding any other provision of this code~~  
 12 a local levying body may enter an order authorizing a special election prior to the expiration of the  
 13 existing ~~or expiring~~ levy for the purpose of presenting to the voters the question of synchronizing  
 14 ~~the renewal of the an existing or expiring levy: with a future regularly scheduled primary or general~~  
 15 ~~election, which question shall pass upon adoption by a majority of participating voters *Provided,*~~  
 16 *however*, That the question of any subsequent renewal of that levy shall be presented to the voters  
 17 at a regularly scheduled primary or general election.

18 (c) The question on the special levy shall be placed on the ballot in accordance with the  
 19 ballot placement order prescribed by §3-5-13a(a) of this code. The question heading shall be  
 20 entitled: "Special Levy Election" and the question shall be significantly in the following form:

21 "Special election to authorize additional levies for the year(s) \_\_\_\_\_ and for the purpose  
 22 of \_\_\_\_\_ according to the order of the \_\_\_\_\_ entered on the \_\_\_\_\_  
 23 day of \_\_\_\_\_."

24 The additional levy shall be on Class I property \_\_\_\_\_ cents; on Class II property  
 25 \_\_\_\_\_ cents; on Class III property (if any) \_\_\_\_\_ cents; on Class IV  
 26 property (if any) \_\_\_\_\_ cents.

27 (d) In the event that ~~a majority of the~~ number of votes cast upon a question submitted  
 28 pursuant to this section at any ~~primary~~ election be less than the number required for passage  
 29 ~~against the question,~~ the question may again be submitted to the voters at ~~the next succeeding a~~  
 30 regularly scheduled primary or general election.

**CHAPTER 13. PUBLIC BONDED INDEBTEDNESS.**

**ARTICLE 1. BOND ISSUES FOR ORIGINAL INDEBTEDNESS.**

**§13-1-7. When election to be held.**

1 (a) Elections for the purpose of voting upon questions of issuing bonds may be held at any  
 2 general or primary election which the fiscal body in its order submitting the same to a vote may  
 3 designate, except that, when a petition is filed asking that bonds be issued, the fiscal body with  
 4 which the same is filed, shall order a special election and the election shall be held concurrently at  
 5 the next regularly scheduled general or primary election.

6 (b) In the event that a majority of the votes cast upon a question submitted pursuant to this  
 7 section at any primary election be against the question, the question may again be submitted to  
 8 the voters at ~~the next succeeding a~~ regularly scheduled primary or general election.

NOTE: The purpose of this bill is to all relating to authorizing a special election for presenting the question of a special levy renewal for levies expiring prior to the primary election scheduled for May 14, 2024; and authorizing the resubmission of questions to the voters at a regularly scheduled primary or general election for certain levy questions rejected at a prior election.

Strike-throughs indicate language that would be stricken from a heading or the present law

and underscoring indicates new language that would be added.