

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2116

By Delegates D. Smith, Riley, Maynor, and B. Smith

[Introduced February 12, 2025; referred
to the Committee on Finance]

1 A BILL to amend and reenact §11-8-16 of the Code of West Virginia, 1931, as amended, relating to
2 allowing for surplus money collected above voter approved excess levy requests to remain
3 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 ~~shall~~ will or ~~shall~~ will not issue bonds, as provided by
11 this 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 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,

which number shall not exceed the maximum amounts prescribed in this section, regardless of the rate of regular levy then or currently in effect, unless such rate of additional special levy is reduced in accordance with the provisions of §11-8-6g of this code or otherwise changed in accordance with the applicable ballot provisions. For county commissions, this levy shall not exceed a rate greater than ~~seven~~ seven and 15/100ths cents for each \$100 of value for Class I properties, and for Class II properties a rate greater than twice the rate for Class I properties, and for Class III and IV properties a rate greater than twice the rate for Class II properties. For municipalities, this levy shall not exceed a rate greater than ~~six~~ six and 25/100ths cents for each \$100 of value for Class I properties, and for Class II properties a rate greater than twice the rate for Class I properties, and for Class III and IV properties a rate greater than twice the rate for Class II properties. For county boards of education, this levy shall not exceed a rate greater than 22 and 95/100ths cents for each \$100 of value for Class I properties, and for Class II properties a rate greater than twice the rate for Class I properties, and for Class III and IV properties a rate greater than twice the rate for Class II properties.

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

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

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

In the event that a majority of the votes cast upon a question submitted pursuant to this section at any primary election be against the question, the question may again be submitted to the voters at the next succeeding general election.

During the term of any special excess levy; any surplus accruing in excess of the amounts

- 46 specifically identified annually by any agency in the levy call and in excess of the specific amount
47 approved by voters, will be retained by the county the levy was imposed in. Surplus levy funds
48 retained by the county will be accounted for in the county general fund and will be expended in
49 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.