

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

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

16 (2) The state board shall then apply these rates to the
17 assessed taxable value of other property in each classification in
18 the county as determined by the Tax Commissioner and shall deduct
19 therefrom five percent as an allowance for the usual losses in
20 collections due to discounts, exonerations, delinquencies and the
21 like. All of the amount so determined shall be added to the
22 ninety-five percent of public utility taxes computed as provided in

1 subdivision (1) of this subsection and this total shall be further
2 reduced by the amount due each county assessor's office pursuant to
3 the provisions of section eight, article one-c, chapter eleven of
4 this code and this amount shall be the local share of the
5 particular county.

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

11 (b) Effective July 1, 2013, subsection (a) of this section is
12 void and local share shall be calculated in accordance with the
13 following:

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

20 (2) Five percent shall be deducted from the revenue calculated
21 pursuant to subdivision (1) of this subsection as an allowance for
22 the usual losses in collections due to discounts, exonerations,

1 delinquencies and the like: Provided, That for the fiscal year
2 beginning on July 1, 2014, and for each fiscal year thereafter,
3 four percent shall be deducted from the revenue calculated pursuant
4 to subdivision (1) of this subsection as an allowance for the usual
5 losses in collections due to discounts, exonerations, delinquencies
6 and the like; and

7 (3) The amount calculated in subdivision (2) of this
8 subsection shall further be reduced by the sum of money due each
9 assessor's office pursuant to the provisions of section eight,
10 article one-c, chapter eleven of this code and this reduced amount
11 shall be the local share of the particular county.

12 (c) Whenever in any year a county assessor or a county
13 commission fails or refuses to comply with the provisions of this
14 section in setting the valuations of property for assessment
15 purposes in any class or classes of property in the county, the
16 State Tax Commissioner shall review the valuations for assessment
17 purposes made by the county assessor and the county commission and
18 shall direct the county assessor and the county commission to make
19 corrections in the valuations as necessary so that they comply with
20 the requirements of chapter eleven of this code and this section
21 and the Tax Commissioner shall enter the county and fix the
22 assessments at the required ratios. Refusal of the assessor or the

1 county commission to make the corrections constitutes grounds for
2 removal from office.

3 (d) For the purposes of any computation made in accordance
4 with the provisions of this section, in any taxing unit in which
5 tax increment financing is in effect pursuant to the provisions of
6 article eleven-b, chapter seven of this code, the assessed value of
7 a related private project shall be the base-assessed value as
8 defined in section two of said article.

9 (e) For purposes of any computation made in accordance with
10 the provisions of this section, in any county where the county
11 board of education has adopted a resolution choosing to use the
12 provisions of the Growth County School Facilities Act set forth in
13 section six-f, article eight, chapter eleven of this code,
14 estimated school board revenues generated from application of the
15 regular school board levy rate to new property values, as that term
16 is designated in said section, may not be considered local share
17 funds and shall be subtracted before the computations in
18 subdivisions (1) and (2), subsection (a) of this section or in
19 subdivisions (2) and (3), subsection (b) of this section, as
20 applicable, are made.

21 (f) The Legislature finds that public school systems
22 throughout the state provide support in varying degrees to public

1 libraries through a variety of means including budgeted
2 allocations, excess levy funds and portions of their regular school
3 board levies as may be provided by special act. A number of public
4 libraries are situated on the campuses of public schools and
5 several are within public school buildings serving both the
6 students and public patrons. To the extent that public schools
7 recognize and choose to avail the resources of public libraries
8 toward developing within their students such legally recognized
9 elements of a thorough and efficient education as literacy,
10 interests in literature, knowledge of government and the world
11 around them and preparation for advanced academic training, work
12 and citizenship, public libraries serve a legitimate school purpose
13 and may do so economically. For the purposes of any computation
14 made in accordance with the provisions of this section, the library
15 funding obligation on the regular school board levies which is
16 created by a special act and is due and payable from the levy
17 revenues to a library shall be paid from the county school board's
18 discretionary retainage, which is hereby defined as the amount by
19 which the regular school board levies exceeds the local share as
20 determined hereunder. If the library funding obligation which is
21 created by a special act and is due and payable to a library is
22 greater than the county school board's discretionary retainage, the

1 library funding obligation created by the special act is amended
2 and is reduced to the amount of the discretionary retainage,
3 notwithstanding any provisions of the special act to the contrary.
4 Any excess of the discretionary retainage over the library funding
5 obligation shall be available for expenditure by the county board
6 in its discretion for its properly budgeted purposes.

7 (g) It is the intent of the Legislature that whenever a
8 provision of subsection (f) of this section is contrary to any
9 special act of the Legislature which has been or may in the future
10 be enacted by the Legislature that creates a library funding
11 obligation on the regular school board levy of a county, subsection
12 (f) of this section controls over the special act. Specifically,
13 the special acts which are subject to said subsection upon the
14 enactment of this section during the 2007 regular session of the
15 Legislature include:

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

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

20 (3) Enrolled Committee Substitute for House Bill No. 2833,
21 passed on March 14, 1987, applicable to the Harrison County Board
22 of Education;

1 (4) Enrolled House Bill No. 161, passed on the sixth day of
2 March 6, 1957, applicable to the Kanawha County Board of Education;

3 (5) Enrolled Senate Bill No. 313, passed on March 12, 1937, as
4 amended by Enrolled House Bill No. 1074, passed on March 8, 1967,
5 and as amended by Enrolled House Bill No. 1195, passed on January
6 18, 1982, applicable to the Ohio County Board of Education;

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

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

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

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

16 (h) Notwithstanding any provision of any special act set forth
17 in subsection (g) of this section to the contrary, the county board
18 of any county with a special act creating a library obligation out
19 of the county's regular school levy revenues may transfer that
20 library obligation so that it becomes a continuing obligation of
21 its excess levy revenues instead of an obligation of its regular
22 school levy revenues, subject to the following:

1 (1) If a county board chooses to transfer the library
2 obligation pursuant to this subsection, the library funding
3 obligation shall remain an obligation of the regular school levy
4 revenues until the fiscal year in which the excess levy is
5 effective or would have been effective if it had been passed by the
6 voters;

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

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

9 (4) Nothing in subdivision (3) of this subsection prohibits a
10 county board from funding its public library obligation
11 voluntarily.

NOTE: The purpose of this bill is to reduce the amount deducted from revenue as a county allowance for purposes of computation of local share.

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