

# WEST VIRGINIA LEGISLATURE

## 2016 REGULAR SESSION

**Introduced**

### **House Bill 4161**

**FISCAL  
NOTE**

BY MR. SPEAKER (MR. ARMSTEAD) AND DELEGATE

MILEY,

BY REQUEST OF THE EXECUTIVE

[Introduced January 19, 2016; Referred  
to the Committee on Finance.]

1 A BILL to amend and reenact §11-8-6a of the Code of West Virginia, 1931, as amended, relating  
 2 to levies on classifications of property by the Board of Public Works; removing antiquated  
 3 language requiring Board of Public Works to levy property tax rates to meet the  
 4 requirements of state road bonds issued prior to November 8, 1932; and removing  
 5 references to corresponding levy rates.

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

1 That §11-8-6a of the Code of West Virginia, 1931, as amended, be amended and  
 2 reenacted to read as follows:

**ARTICLE 8. LEVIES.**

**§11-8-6a. Levies on each classification by Board of Public Works.**

1 The State Board of Public Works shall levy as provided by section eight as follows:

2 On Class I property, twenty-five hundredths of 1¢; on Class II property, five- tenths of 1¢;  
 3 and on Classes III and IV property, 1¢.

4 ~~Whenever the state board of public works finds the revenues from all sources have been~~  
 5 ~~or will be insufficient to meet the requirements for interest and sinking funds on state road bonds,~~  
 6 ~~said state board of public works shall levy for said purposes as provided by section eight, whatever~~  
 7 ~~rates of levy are necessary to meet the requirements for interest and sinking funds on state road~~  
 8 ~~bonds issued prior to November 8, 1932, which rates of levy shall be as follows:~~

9 ~~On Class I property, 1¢; on Class II property, 2¢; and on Classes III and IV property, 4¢,~~  
 10 ~~or multiples thereof or in like ratio on all property subject to taxation in the state.~~

NOTE: The purpose of this bill, which eliminates antiquated language requiring the Board of Public Works to levy property tax rates, is to meet requirements for interest and sinking funds on state road bonds issued prior to November 8, 1932, as such bonds no longer exist.

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