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2007 APR -4 PM 5:42

WEST VIRGINIA LEGISLATURE

SEVENTY-EIGHTH LEGISLATURE

REGULAR SESSION, 2007

OFFICE WEST VIRGINIA
SECRETARY OF STATE

ENROLLED

COMMITTEE SUBSTITUTE

FOR

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FOR

Senate Bill No. 541

(SENATORS PLYMALE AND EDGELL, *original sponsors*)

[Passed March 10, 2007; to take effect July 1, 2007.]

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AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-1C-5b; to amend and reenact §11-8-6f of said code; to amend said code by adding thereto a new section, designated §11-21-23; to amend and reenact §18-9A-2,

§18-9A-11 and §18-9A-15 of said code; and to amend said code by adding thereto a new section, designated §18-9A-2a, all relating to public school finance; requiring local share to be calculated assuming properties are being assessed at sixty percent of market value; increasing the limit on revenue generated by the regular school board levy; amending "growth county" definition and clarifying what new property values to include for the purposes of the Growth County School Facilities Act; increasing state aid to counties by reducing the percentage used to calculate levies for general current expense purposes subject to exception; providing for a refundable property tax credit for real property taxes paid in excess of a certain percent of income; requiring that a library funding obligation created by special act be paid from certain funds; limiting a library funding obligation; allowing, under certain conditions, a transfer of the library funding obligation so that the obligation is paid from excess levy revenues; voiding the library funding obligation under certain conditions; and providing extraordinary sustained increased enrollment impact supplement.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-1C-5b; that §11-8-6f of said code be amended and reenacted; that said code be amended by adding thereto a new section, designated §11-21-23; that §18-9A-2, §18-9A-11 and §18-9A-15 of said code be amended and reenacted; and that said code be amended by adding thereto a new section, designated §18-9A-2a, all to read as follows:

CHAPTER 11. TAXATION.

ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.

§11-1C-5b. Assessment for purpose of calculating local share.

1 (a) This section is effective the first day of July, two
2 thousand thirteen.

3 (b) The Tax Commissioner shall calculate the total
4 assessed values for the purpose of calculating local
5 share for each county each year pursuant to this section
6 and report the total assessed values to the State Board
7 of Education on or before the first day of December of
8 each year.

9 (c) To provide for assessors to assess at sixty percent
10 of market value, it is the intent of the Legislature that
11 local share, as set forth in section eleven, article nine-a,
12 chapter eighteen of this code, be calculated assuming
13 that the types of property included in the assessment
14 ratio study in each county are assessed at a level in
15 which the assessment ratio study indicates would be
16 sixty percent of market value.

17 (d) For each of Classes II, III and IV as set forth in
18 section five, article eight of this chapter, all real
19 property of the type that is or would be included in the
20 assessment ratio study if sold is assumed for the
21 purpose of calculating local share to be assessed at the
22 amount the property would be assessed at if all the
23 property in the class were adjusted under the
24 assumption that, using a ratio of sixty percent, all the
25 property were under or over assessed to the same extent
26 as that property included in the assessment ratio study
27 so that using the assessment ratio study as an indicator
28 all the property in the class would be assessed at the
29 ratio of sixty percent of market value: *Provided, That*

30 if the sales ratio analysis indicates that assessments are
31 within ten percent of sixty percent of market value,
32 assessments are considered to be sixty percent of
33 market value for the purposes of this section.

34 (e) The amount of the assumed assessed values
35 determined pursuant to subsection (d) of this section
36 shall be added to the actual assessed values of personal
37 property, farmland, managed timberland, public utility
38 property or any other centrally assessed property
39 provided in paragraphs (A), (B), (C) and (D), subdivision
40 (2), subsection (a), section five of this article and the
41 sum of these values is the total assessed value for the
42 purpose of calculating local share.

ARTICLE 8. LEVIES.

**§11-8-6f. Regular school board levy rate; creation and
implementation of Growth County School
Facilities Act; creation of Growth County School
Facilities Act Fund.**

1 (a) Notwithstanding any other provision of law, where
2 any annual appraisal, triennial appraisal or general
3 valuation of property would produce a statewide
4 aggregate assessment that would cause an increase of
5 two percent or more in the total property tax revenues
6 that would be realized were the then current regular
7 levy rates of the county boards of education to be
8 imposed, the rate of levy for county boards of education
9 shall be reduced uniformly statewide and
10 proportionately for all classes of property for the
11 forthcoming tax year so as to cause the rate of levy to
12 produce no more than one hundred two percent of the
13 previous year's projected statewide aggregate property
14 tax revenues from extending the county board of

15 education levy rate, unless subsection (b) of this section
16 is complied with. The reduced rates of levy shall be
17 calculated in the following manner: (1) The total
18 assessed value of each class of property as it is defined
19 by section five, article eight of this chapter for the
20 assessment period just concluded shall be reduced by
21 deducting the total assessed value of newly created
22 properties not assessed in the previous year's tax book
23 for each class of property; (2) the resulting net assessed
24 value of Class I property shall be multiplied by .01; the
25 value of Class II by .02; and the values of Class III and
26 IV, each by .04; (3) total the current year's property tax
27 revenue resulting from regular levies for the boards of
28 education throughout this state and multiply the
29 resulting sum by one hundred two percent: *Provided,*
30 That the one hundred two percent figure shall be
31 increased by the amount the boards of educations'
32 increased levy provided for in subsection (b), section
33 eight, article one-c of this chapter; (4) divide the total
34 regular levy tax revenues, thus increased in subdivision
35 (3) of this subsection, by the total weighted net assessed
36 value as calculated in subdivision (2) of this subsection
37 and multiply the resulting product by one hundred; the
38 resulting number is the Class I regular levy rate, stated
39 as cents-per-one hundred dollars of assessed value; and
40 (5) the Class II rate is two times the Class I rate; Classes
41 III and IV, four times the Class I rate as calculated in
42 the preceding subdivision.

43 An additional appraisal or valuation due to new
44 construction or improvements, including beginning
45 recovery of natural resources, to existing real property
46 or newly acquired personal property shall not be an
47 annual appraisal or general valuation within the
48 meaning of this section, nor shall the assessed value of

49 the improvements be included in calculating the new
50 tax levy for purposes of this section. Special levies shall
51 not be included in any calculations under this section.

52 (b) After conducting a public hearing, the Legislature
53 may, by act, increase the rate above the reduced rate
54 required in subsection (a) of this section if an increase
55 is determined to be necessary.

56 (c) The State Tax Commissioner shall report to the
57 Joint Committee on Government and Finance and the
58 Legislative Oversight Commission on Education
59 Accountability by the first day of March of each year on
60 the progress of assessors in each county in assessing
61 properties at the constitutionally required sixty percent
62 of market value and the effects of increasing the limit
63 on the increase in total property tax revenues set forth
64 in this section to two percent.

65 (d) *Growth County School Facilities Act. —Legislative*
66 *findings. —*

67 The Legislature finds and declares that there has
68 been, overall, a statewide decline in enrollment in the
69 public schools of this state; due to this decline, most
70 public schools have ample space for students, teachers
71 and administrators; however, some counties of this state
72 have experienced significant increases in enrollment
73 due to significant growth in those counties; that those
74 counties experiencing significant increases do not have
75 adequate facilities to accommodate students, teachers
76 and administrators. Therefore, the Legislature finds
77 that county boards of education in those high-growth
78 counties should have the authority to designate
79 revenues generated from the application of the regular

80 school board levy due to new construction or
81 improvements placed in a growth county school
82 facilities act fund be used for school facilities in those
83 counties to promote the best interests of this state's
84 students.

85 (1) For the purposes of this subsection, "growth
86 county" means any county that has experienced an
87 increase in second month net enrollment of fifty or more
88 during any three of the last five years, as determined by
89 the State Department of Education.

90 (2) The provisions of this subsection shall only apply
91 to any growth county, as defined in subdivision (1) of
92 this subsection, that, by resolution of its county board
93 of education, chooses to use the provisions of this
94 subsection.

95 (3) For any growth county, as defined in subdivision
96 (1) of this subsection, that adopts a resolution choosing
97 to use the provisions of this subsection, pursuant to
98 subdivision (2) of this subsection, assessed values
99 resulting from additional appraisal or valuation due to
100 new construction or improvements to existing real
101 property shall be designated as new property values and
102 identified by the county assessor. The statewide regular
103 school board levy rate as established by the Legislature
104 shall be applied to the assessed value designated as new
105 property values and the resulting property tax revenues
106 collected from application of the regular school board
107 levy rate shall be placed in a separate account
108 designated as the Growth Counties School Facilities Act
109 Fund. Revenues deposited in the Growth Counties
110 School Facilities Act fund shall be appropriated by the
111 county board of education for construction,

112 maintenance or repair of school facilities. Revenues in
113 the fund may be carried over for an indefinite length of
114 time and may be used as matching funds for the purpose
115 of obtaining funds from the School Building Authority
116 or for the payment of bonded indebtedness incurred for
117 school facilities. For any growth county choosing to use
118 the provisions of this subsection, estimated school board
119 revenues generated from application of the regular
120 school board levy rate to new property values are not to
121 be considered as local funds for purposes of the
122 computation of local share under the provisions of
123 section eleven, article nine-a, chapter eighteen of this
124 code.

125 (e) This section, as amended during the legislative
126 session in the year two thousand four, shall be effective
127 as to any regular levy rate imposed for the county
128 boards of education for taxes due and payable on or
129 after the first day of July, two thousand four. If any
130 provision of this section is held invalid, the invalidity
131 shall not affect other provisions or applications of this
132 section which can be given effect without the invalid
133 provision or its application and to this end the
134 provisions of this section are declared to be severable.

ARTICLE 21. PERSONAL INCOME TAX.

**§11-21-23. Refundable credit for real property taxes paid in
excess of four percent of income.**

1 (a) For the tax years beginning on or after the first day
2 of January, two thousand eight, any homeowner living
3 in his or her homestead shall be allowed a refundable
4 credit against the taxes imposed by this article equal to
5 the amount of real property taxes paid in excess of four
6 percent of their income. If the refundable credit

7 provided in this section exceeds the amount of taxes
8 imposed by this article, the State Department of
9 Revenue shall refund that amount to the homeowner.

10 (b) Due to the administrative cost of processing, the
11 refundable credit authorized by this section may not be
12 refunded if less than ten dollars.

13 (c) The credit for each property tax year shall be
14 claimed by filing a claim for refund within twelve
15 months after the real property taxes are paid on the
16 homestead.

17 (d) For the purposes of this section:

18 (1) "Gross household income" is defined as federal
19 adjusted gross income plus the sum of the following:

20 (A) Modifications in subsection (b), section twelve,
21 article twenty-one of this chapter increasing federal
22 adjusted gross income;

23 (B) Federal tax exempt interest reported on federal
24 tax return;

25 (C) Workers' compensation and loss of earnings
26 insurance; and

27 (D) Nontaxable social security benefits; and

28 (2) For the tax years beginning before the first day
29 January, two thousand eight, "real property taxes paid"
30 means the aggregate of regular levies, excess levies and
31 bond levies extended against the homestead that are
32 paid during the calendar year and determined after any

33 application of any discount for early payment of taxes
34 but before application of any penalty or interest for late
35 payment of property taxes for property tax years that
36 begin on or after the first day of January, two thousand
37 eight.

38 (e) A homeowner is eligible to benefit from this section
39 or section twenty-one of this article, whichever section
40 provides the most benefit as determined by the
41 homeowner. No homeowner may receive benefits under
42 both this section and section twenty-one of this article
43 during the same taxable year. Nothing in this section
44 denies those entitled to the homestead exemption
45 provided in section three, article six-b of this chapter.

46 (f) No homeowner may receive a refundable tax credit
47 imposed by this article in excess of one thousand
48 dollars. This amount shall be reviewed annually by the
49 Legislature to determine if an adjustment is necessary.

CHAPTER 18. EDUCATION.

ARTICLE 9A. PUBLIC SCHOOL SUPPORT.

§18-9A-2. Definitions.

1 For the purpose of this article:

2 (a) "State board" means the West Virginia Board of
3 Education.

4 (b) "County board" or "board" means a county board
5 of education.

6 (c) "Professional salaries" means the state legally
7 mandated salaries of the professional educators as

8 provided in article four, chapter eighteen-a of this code.

9 (d) "Professional educator" shall be synonymous with
10 and shall have the same meaning as "teacher" as
11 defined in section one, article one of this chapter.

12 (e) "Professional instructional personnel" means a
13 professional educator whose regular duty is as that of a
14 classroom teacher, librarian, counselor, attendance
15 director, school psychologist or school nurse with a
16 bachelors degree and who is licensed by the West
17 Virginia Board of Examiners for Registered Professional
18 Nurses. A professional educator having both
19 instructional and administrative or other duties shall be
20 included as professional instructional personnel for that
21 ratio of the school day for which he or she is assigned
22 and serves on a regular full-time basis in appropriate
23 instruction, library, counseling, attendance,
24 psychologist or nursing duties.

25 (f) "Service personnel salaries" means the state legally
26 mandated salaries for service personnel as provided in
27 section eight-a, article four, chapter eighteen-a of this
28 code.

29 (g) "Service personnel" means all personnel as
30 provided in section eight, article four, chapter eighteen-
31 a of this code. For the purpose of computations under
32 this article of ratios of service personnel to adjusted
33 enrollment, a service employee shall be counted as that
34 number found by dividing his or her number of
35 employment days in a fiscal year by two hundred:
36 *Provided*, That the computation for any service person
37 employed for three and one-half hours or less per day as
38 provided in section eight-a, article four, chapter

39 eighteen-a of this code shall be calculated as one-half
40 an employment day.

41 (h) "Net enrollment" means the number of pupils
42 enrolled in special education programs, kindergarten
43 programs and grades one to twelve, inclusive, of the
44 public schools of the county. Commencing with the
45 school year beginning on the first day of July, one
46 thousand nine hundred eighty-eight, net enrollment
47 further shall include adults enrolled in regular
48 secondary vocational programs existing as of the
49 effective date of this section, subject to the following:

50 (1) Net enrollment includes no more than one
51 thousand of those adults counted on the basis of
52 full-time equivalency and apportioned annually to each
53 county in proportion to the adults participating in
54 regular secondary vocational programs in the prior year
55 counted on the basis of full-time equivalency; and

56 (2) Net enrollment does not include any adult charged
57 tuition or special fees beyond that required of the
58 regular secondary vocational student.

59 (i) "Adjusted enrollment" means the net enrollment
60 plus twice the number of pupils enrolled for special
61 education, including gifted pupils in grades one through
62 eight and exceptional gifted pupils in grades nine
63 through twelve, plus the number of pupils in grades
64 nine through twelve enrolled for honors and advanced
65 placement programs, subject to the following:

66 (1) No more than four percent of net enrollment of
67 grades one through eight may be counted as enrolled in
68 gifted education and no more than six percent of net

69 enrollment of grades nine through twelve may be
70 counted as enrolled in gifted education, exceptional
71 gifted education (subject to the limitation set forth in
72 section one, article twenty of this chapter) and honors
73 and advanced placement programs for the purpose of
74 determining adjusted enrollment within a county;

75 (2) Nothing herein shall be construed to limit the
76 number of students who may actually enroll in gifted,
77 exceptional gifted, honors or advanced placement
78 education programs in any county;

79 (3) No pupil may be counted more than three times for
80 the purpose of determining adjusted enrollment;

81 (4) The enrollment shall be adjusted to the equivalent
82 of the instructional term and in accordance with the
83 eligibility requirements and rules established by the
84 state board; and

85 (5) No pupil shall be counted more than once by
86 reason of transfer within the county or from another
87 county within the state, and no pupil shall be counted
88 who attends school in this state from another state.

89 (j) "Levies for general current expense purposes"
90 means ninety-four percent of the levy rate for county
91 boards of education calculated or set by the Legislature
92 pursuant to the provisions of section six-f, article eight,
93 chapter eleven of this code: *Provided*, That beginning
94 the first day of July, two thousand eight, "levies for
95 general current expense purposes" means ninety
96 percent of the levy rate for county boards of education
97 calculated or set by the Legislature pursuant to the
98 provisions of section six-f, article eight, chapter eleven

99 of this code: *Provided, however,* That effective the first
100 day of July, two thousand ten, the definitions set forth
101 in this subsection are subject to the provisions of section
102 two-a of this article.

**§18-9A-2a. Definition of levies for general current expense
purposes.**

1 (a) For the purposes of this section only, “property”
2 means only Classes II, III and IV properties exclusive of
3 natural resources property as defined in section ten,
4 article one-c, chapter eleven of this code, personal
5 property, farmland, managed timberland, public utility
6 property or any other centrally assessed property
7 provided in paragraphs (A), (B), (C) and (D), subdivision
8 (2), subsection (a), section five, article one-c, chapter
9 eleven of this code: *Provided,* That nothing in this
10 subsection may be construed to require that levies for
11 general current expense purposes be applied only to
12 those properties that are included in this definition.

13 (b) For the purposes of this section only, the median
14 ratio of the assessed values to actual selling prices in the
15 assessment ratio study applicable to the immediately
16 preceding fiscal year shall be used as the indicator to
17 determine the percentage market value that properties
18 are being assessed at.

19 (c) Notwithstanding any other provision of this section
20 or section two of this article, effective the first day of
21 July, two thousand ten, for any county that is not
22 assessing property at least at fifty-four percent of
23 market value, “levies for general current expense
24 purposes” means ninety-eight percent of the levy rate
25 for county boards of education set by the Legislature

26 pursuant to section six-f, article eight, chapter eleven of
27 this code.

28 (d) Any county that receives additional state aid due
29 to its using a percentage less than ninety-eight percent
30 in the calculation of levies for general current expense
31 purposes, shall report to the state board how the
32 additional state aid was used. The state board shall
33 compile the reports from all the county boards into a
34 single report, and shall report to the Legislative
35 Oversight Commission on Education Accountability
36 how the county boards used this additional state aid.
37 The report shall be made annually as soon as practical
38 after the end of each fiscal year.

**§18-9A-11. Computation of local share; appraisal and
assessment of property; public library support.**

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

16 (1) The state board shall first take ninety-five percent

17 of the amount ascertained by applying these rates to the
18 total assessed public utility valuation in each
19 classification of property in the county.

20 (2) The state board shall then apply these rates to the
21 assessed taxable value of other property in each
22 classification in the county as determined by the Tax
23 Commissioner and shall deduct therefrom five percent
24 as an allowance for the usual losses in collections due to
25 discounts, exonerations, delinquencies and the like. All
26 of the amount so determined shall be added to the
27 ninety-five percent of public utility taxes computed as
28 provided in subdivision (1) of this subsection and this
29 total shall be further reduced by the amount due each
30 county assessor's office pursuant to the provisions of
31 section eight, article one-c, chapter eleven of this code
32 and this amount shall be the local share of the
33 particular county.

34 As to any estimations or preliminary computations of
35 local share required prior to the report to the
36 Legislature by the Tax Commissioner, the state shall use
37 the most recent projections or estimations that may be
38 available from the Tax Department for that purpose.

39 (b) Commencing with the two thousand thirteen fiscal
40 year and each fiscal year thereafter, subsection (a) of
41 this section is void and local share shall be calculated in
42 accordance with the following:

43 (1) The state board shall for each county compute by
44 application of the levies for general current expense
45 purposes, as defined in sections two and two-a of this
46 article, the amount of revenue which the levies would
47 produce if levied upon one hundred percent of the

48 assessed value calculated pursuant to section five-b,
49 article one-c, chapter eleven of this code;

50 (2) Five percent shall be deducted from the revenue
51 calculated pursuant to subdivision (1) of this subsection
52 as an allowance for the usual losses in collections due to
53 discounts, exonerations, delinquencies and the like; and

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

60 (c) Whenever in any year a county assessor or a county
61 commission shall fail or refuse to comply with the
62 provisions of this section in setting the valuations of
63 property for assessment purposes in any class or classes
64 of property in the county, the State Tax Commissioner
65 shall review the valuations for assessment purposes
66 made by the county assessor and the county commission
67 and shall direct the county assessor and the county
68 commission to make corrections in the valuations as
69 necessary so that they shall comply with the
70 requirements of chapter eleven of this code and this
71 section and the Tax Commissioner shall enter the
72 county and fix the assessments at the required ratios.
73 Refusal of the assessor or the county commission to
74 make the corrections constitutes grounds for removal
75 from office.

76 (d) For the purposes of any computation made in
77 accordance with the provisions of this section, in any
78 taxing unit in which tax increment financing is in effect

79 pursuant to the provisions of article eleven-b, chapter
80 seven of this code, the assessed value of a related
81 private project shall be the base-assessed value as
82 defined in section two of said article.

83 (e) For purposes of any computation made in
84 accordance with the provisions of this section, in any
85 county where the county board of education has
86 adopted a resolution choosing to use the provisions of
87 the Growth County School Facilities Act set forth in
88 section six-f, article eight, chapter eleven of this code,
89 estimated school board revenues generated from
90 application of the regular school board levy rate to new
91 property values, as that term is designated in said
92 section, may not be considered local share funds and
93 shall be subtracted before the computations in
94 subdivisions (1) and (2), subsection (a) of this section or
95 in subdivisions (2) and (3), subsection (b) of this section
96 as applicable, are made.

97 (f) The Legislature finds that public school systems
98 throughout the state provide support in varying degrees
99 to public libraries through a variety of means including
100 budgeted allocations, excess levy funds and portions of
101 their regular school board levies as may be provided by
102 special act. A number of public libraries are situated on
103 the campuses of public schools and several are within
104 public school buildings serving both the students and
105 public patrons. To the extent that public schools
106 recognize and choose to avail the resources of public
107 libraries toward developing within their students such
108 legally recognized elements of a thorough and efficient
109 education as literacy, interests in literature, knowledge
110 of government and the world around them and
111 preparation for advanced academic training, work and

112 citizenship, public libraries serve a legitimate school
113 purpose and may do so economically. For the purposes
114 of any computation made in accordance with the
115 provisions of this section, the library funding obligation
116 on the regular school board levies created by a special
117 act shall be paid from that portion of the levies which
118 exceeds the proportion determined to be local share. If
119 the library funding obligation is greater than the
120 amount available in excess of the county's local share,
121 the obligation created by the special act is reduced to
122 the amount which is available, notwithstanding any
123 provisions of the special act to the contrary.

124 (g) It is the intent of the Legislature that whenever a
125 provision of subsection (f) of this section is contrary to
126 any special act of the Legislature which has been or
127 may in the future be enacted by the Legislature that
128 creates a library funding obligation on the regular
129 school board levy of a county, subsection (f) of this
130 section controls over the special act. Specifically, the
131 special acts which are subject to subsection (f) of this
132 section upon the enactment of this section during the
133 two thousand seven regular session of the Legislature
134 include:

135 (1) Enrolled Senate Bill No. 11, passed on the twelfth
136 day of February, one thousand nine hundred seventy,
137 applicable to the Berkeley County Board of Education;

138 (2) Enrolled House Bill No. 1352, passed on seventh
139 day of April, one thousand nine hundred eighty-one,
140 applicable to the Hardy County Board of Education;

141 (3) Enrolled Committee Substitute for House Bill No.
142 2833, passed on the fourteenth day of March, one

143 thousand nine hundred eighty-seven, applicable to the
144 Harrison County Board of Education;

145 (4) Enrolled House Bill No. 161, passed on the sixth
146 day of March, one thousand nine hundred fifty-seven,
147 applicable to the Kanawha County Board of Education;

148 (5) Enrolled Senate Bill No. 313, passed on the twelfth
149 day of March, one thousand nine hundred thirty-seven,
150 as amended by Enrolled House Bill No. 1074, passed on
151 the eighth day of March, one thousand nine hundred
152 sixty-seven, and as amended by Enrolled House Bill No.
153 1195, passed on the eighteenth day of January, one
154 thousand nine hundred eighty-two, applicable to the
155 Ohio County Board of Education;

156 (6) Enrolled House Bill No. 938, passed on the twenty-
157 eighth day of February, one thousand nine hundred
158 sixty-nine, applicable to the Raleigh County Board of
159 Education;

160 (7) Enrolled House Bill No. 398, passed on the first
161 day of March, one thousand nine hundred thirty-five,
162 applicable to the Tyler County Board of Education;

163 (8) Enrolled Committee Substitute for Senate Bill No.
164 450, passed on the eleventh day of March, one thousand
165 nine hundred ninety-four, applicable to the Upshur
166 County Board of Education; and

167 (9) Enrolled House Bill No. 2994, passed on the
168 thirteenth day of March, one thousand nine hundred
169 eighty-seven, applicable to the Wood County Board of
170 Education.

171 (h) Notwithstanding any provision of any special act
172 set forth in subsection (g) of this section to the contrary,
173 the county board of any county with a special act
174 creating a library obligation out of the county's regular
175 school levy revenues may transfer that library
176 obligation so that it becomes an obligation of its excess
177 levy revenues instead of its regular school levy revenues,
178 subject to the following:

179 (1) If a county board chooses to transfer the library
180 obligation pursuant to this subsection, the library
181 funding obligation shall remain an obligation of the
182 regular school levy revenues until after the fiscal year in
183 which a vote on an excess levy occurs;

184 (2) If a county board chooses to transfer the library
185 obligation pursuant to this subsection, the county board
186 shall include the funding of the public library
187 obligation in the same amount as its library funding
188 obligation on its regular levy revenues as the purpose or
189 one of the purposes for the excess levy to be voted on;

190 (3) If a county board chooses to transfer the library
191 obligation pursuant to this subsection, regardless of
192 whether or not the excess levy passes, effective the fiscal
193 year after the fiscal year in which a vote on the excess
194 levy occurs, a county's library obligation on its regular
195 levy revenues is void notwithstanding any provision of
196 the special acts set forth in subsection (g) of this section
197 to the contrary; and

198 (4) Nothing is subdivision (3) of this subsection
199 prohibits a county board from funding its public library
200 obligation voluntarily.

§18-9A-15. Allowance for increased enrollment; extraordinary sustained increased enrollment impact supplement.

1 (a) To provide for the support of increased net
2 enrollments in the counties in a school year over the net
3 enrollments used in the computation of total state aid
4 for that year, there shall be appropriated for that
5 purpose from the general revenue fund an amount to be
6 determined as follows:

7 (1) The state board shall promulgate a rule pursuant
8 to article three-b, chapter twenty-nine-a of this code
9 that establishes an objective method for projecting the
10 increase in net enrollment for each school district. The
11 state superintendent shall use the method prescribed by
12 the rule to project the increase in net enrollment for
13 each school district.

14 (2) The state superintendent shall multiply the average
15 total state aid per net pupil by the sum of the projected
16 increases in net enrollment for all school districts and
17 report this amount to the Governor for inclusion in his
18 or her proposed budget to the Legislature. The
19 Legislature shall appropriate to the West Virginia
20 Department of Education the amount calculated by the
21 state superintendent and proposed by the Governor.

22 (3) The state superintendent shall calculate each
23 school district's share of the appropriation by
24 multiplying the projected increase in net enrollment for
25 the school district by the average total state aid per net
26 pupil and shall distribute sixty percent of each school
27 district's share to the school district on or before the
28 first day of September of each year. The state

29 superintendent shall make a second distribution of the
30 remainder of the appropriation in accordance with
31 subdivision (4) of this section.

32 (4) After the first distribution pursuant to subdivision
33 (3) of this section is made and after the actual increase
34 in net enrollment is available, the state superintendent
35 shall compute the total actual amount to be allocated to
36 each school district for the year. The total actual
37 amount to be allocated to each school district for the
38 year is the actual increase in the school district's net
39 enrollment multiplied by the average total state aid per
40 net pupil. The state superintendent shall make the
41 second distribution to each school district in an amount
42 determined so that the total amount distributed to the
43 district for the year, in both the first and second
44 distributions, equals the actual increase in net
45 enrollment multiplied by the average total state aid per
46 net pupil. The state superintendent shall make the
47 second distribution on or before the thirty-first day of
48 December of each year: *Provided*, That if the amount
49 distributed to a school district during the first
50 distribution is greater than the total amount to which a
51 district is entitled to receive for the year, the district
52 shall refund the difference to the Department of
53 Education prior to the thirtieth day of June of the fiscal
54 year in which the excess distribution is made.

55 (5) If the amount of the appropriation for increased
56 enrollment is not sufficient to provide payment in full
57 for the total of these several allocations, each county
58 allocation shall be reduced to an amount which is
59 proportionate to the appropriation compared to the
60 total of the several allocations and the allocations as
61 thus adjusted shall be distributed to the counties as

62 provided in this section: *Provided*, That the Governor
63 shall request a supplemental appropriation at the next
64 legislative session for the reduced amount.

65 (b) To help offset the budgetary impact of
66 extraordinary and sustained increases in net enrollment
67 in a county, there shall be included in the basic state aid
68 of any county whose most recent three-year average
69 growth in second month net enrollment is two percent
70 or more, an amount equal to one fourth of the state
71 average per pupil state aid multiplied by the increase in
72 the county's second month net enrollment in the latest
73 year.

74 (c) No provision of this section shall be construed to in
75 any way affect the allocation of moneys for educational
76 purposes to a county under other provisions of law.

25 [Enr. Com. Sub for Com. Sub. for S. B. No. 541

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


.....
Chairman Senate Committee

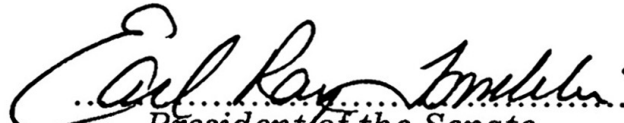

.....
Chairman House Committee

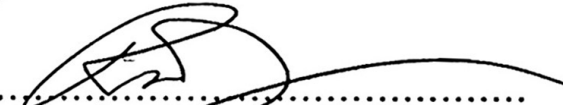
Originated in the Senate.

In effect July 1, 2007.


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Clerk of the Senate


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Clerk of the House of Delegates


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President of the Senate


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Speaker House of Delegates

The within is approved this
the 4th Day of April, 2007.


.....
Governor

PRESENTED TO THE
GOVERNOR

MAR 26 2007

Time

4:12pm