

1 COMMITTEE SUBSTITUTE

2 FOR

3 **Senate Bill No. 432**

4 (By Senators Plymale, Kessler (Mr. President), Kirkendoll,  
5 Prezioso, Stollings, Edgell, Beach, Fitzsimmons, D. Hall,  
6 Williams, Yost and Wells)

7 \_\_\_\_\_  
8 [Originating in the Committee on Education;  
9 reported January 29, 2014.]  
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11  
12 A BILL to amend and reenact §11-1C-5b of the Code of West Virginia,  
13 1931, as amended; and to amend and reenact §18-9A-2, §18-9A-2a  
14 and §18-9A-11 of said code, all relating to calculating local  
15 share; changing the deadline for Tax Commissioner to report  
16 the total assessed values to the State Board of Education;  
17 delaying use of assessment ratio study for calculating local  
18 share until the second consecutive year, and consecutive years  
19 thereafter, that assessments are below sixty percent of market  
20 value including the ten-percent variance; creating assumption  
21 that all property in a county is assessed at sixty percent for  
22 the purpose of determining whether to use the sales ratio  
23 analysis in the calculation of local share when a valid sales  
24 ratio analysis cannot be obtained due to a lack of arm's-

1 length sales of property in a county; allowing Tax  
2 Commissioner to waive the use of the sales ratio analysis for  
3 calculating local share upon a showing by the assessor of that  
4 county that the preliminary sales ratio for the next  
5 succeeding year would meet the minimum ratio; delaying the  
6 increase in the percent of local levy rate for county boards  
7 of education used for calculating local share until the second  
8 consecutive year, and consecutive years thereafter, that  
9 assessments are below sixty percent of market value including  
10 the ten-percent variance; clarifying language pertaining to  
11 the amount that assumed assessed values is to be added to for  
12 the purpose of calculating local share; and requiring the  
13 state to use the most recent projections or estimations that  
14 may be available from the Tax Department for any estimation or  
15 preliminary computations of local share required prior to the  
16 report to the state board by the Tax Commissioner.

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

18 That §11-1C-5b of the Code of West Virginia, 1931, as amended,  
19 be amended and reenacted; and that §18-9A-2, §18-9A-2a and  
20 §18-9A-11 of said code be amended and reenacted, all to read as  
21 follows:

22 **CHAPTER 11. TAXATION.**

23 **ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.**

24 **§11-1C-5b. Assessment for purpose of calculating local share.**

1 (a) This section is effective July 1, 2013, and distribution  
2 of state aid pursuant to the local share calculations made pursuant  
3 to this section shall occur during the 2014-2015 fiscal year and  
4 all fiscal years thereafter.

5 (b) The Tax Commissioner shall calculate the total assessed  
6 values for the purpose of calculating local share for each county  
7 each year pursuant to this section and report the total assessed  
8 values to the State Board of Education on or before ~~December 1~~  
9 March 3 of each year.

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

17 (d) For each of lasses II, III and IV as set forth in section  
18 five, article eight of this chapter, all real property of the type  
19 that is or would be included in the assessment ratio study if sold  
20 is assumed for the purpose of calculating local share to be  
21 assessed at the amount the property would be assessed at if all the  
22 property in the class were adjusted under the assumption that,  
23 using a ratio of sixty percent, all the property were ~~under or over~~  
24 ~~assessed~~ under assessed or over assessed to the same extent as that

1 property included in the assessment ratio study so that using the  
2 assessment ratio study as an indicator all the property in the  
3 class would be assessed at the ratio of sixty percent of market  
4 value, subject to the following:

5 (1) ~~Provided, That~~ If the sales ratio analysis indicates that  
6 assessments are within ten percent of sixty percent of market  
7 value, assessments are considered to be sixty percent of market  
8 value for the purposes of this section;

9 (2) For tax years beginning on and after the July 1, 2013,  
10 assessment date, for the first tax year when a county's assessments  
11 are below sixty percent of market value, including the ten-percent  
12 variance:

13 (A) The actual assessed values of the properties to which this  
14 subsection applies shall be used for the purposes of calculating  
15 local share; and

16 (B) In addition to any other sanctions and notices the  
17 Property Valuation Training and Procedures Commission may elect to  
18 adopt or apply, the commission shall, at a minimum, notify the  
19 county assessor that the sales ratio study indicates that  
20 assessments are below sixty percent of market value including the  
21 ten-percent variance;

22 (3) For the second consecutive year that assessments are below  
23 sixty percent of market value including the ten-percent variance,  
24 the use of the assumed assessed values shall be used for the

1 purposes of calculating local share in the next succeeding tax year  
2 after the first tax year when a county's assessments are below  
3 sixty percent of market value, including the ten-percent variance,  
4 and for succeeding consecutive years thereafter until such time as  
5 assessments are not below sixty percent of market value, including  
6 the ten-percent variance. For the purposes of this subsection,  
7 only tax years beginning on or after the July 1, 2013, assessment  
8 date may count as the first year;

9       (4) In any county for which a valid sales ratio analysis  
10 cannot be obtained, owing to a lack of arm's-length sales of  
11 property in the county, it shall be assumed, for purposes of this  
12 section, that all property in that county is assessed at sixty  
13 percent of the appraised value, as determined by the Tax  
14 Commissioner; and

15       (5) Should a county fail in any year to meet the minimum sales  
16 ratio required by this section, the county may, upon express  
17 written waiver of the Tax Commissioner, be relieved of the  
18 penalties imposed by this section upon a showing by the assessor of  
19 that county that the preliminary sales ratio for the next  
20 succeeding year would meet the minimum ratio.

21       (e) The amount of the assumed assessed values determined  
22 pursuant to subsection (d) of this section shall be added to the  
23 actual assessed values of personal property, farmland, managed  
24 timberland, public utility property or any other centrally assessed

1 appraised property provided in paragraphs (A), (B), (C) and (D),  
2 subdivision (2), subsection (a), section five of this article and  
3 the sum of these values is the total assessed value for the purpose  
4 of calculating local share.

5 **CHAPTER 18. EDUCATION.**

6 **ARTICLE 9A. PUBLIC SCHOOL SUPPORT.**

7 **§18-9A-2. Definitions.**

8 For the purpose of this article:

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

10 (b) "County board" or "board" means a county board of  
11 education.

12 (c) "Professional salaries" means the state legally mandated  
13 salaries of the professional educators as provided in article four,  
14 chapter eighteen-a of this code.

15 (d) "Professional educator" shall be synonymous with and shall  
16 have the same meaning as "teacher" as defined in section one,  
17 article one of this chapter, and includes technology integration  
18 specialists.

19 (e) "Professional instructional personnel" means a  
20 professional educator whose regular duty is as that of a classroom  
21 teacher, librarian, attendance director or school psychologist. A  
22 professional educator having both instructional and administrative  
23 or other duties shall be included as professional instructional  
24 personnel for that ratio of the school day for which he or she is

1 assigned and serves on a regular full-time basis in appropriate  
2 instruction, library, attendance or psychologist duties.

3 (f) "Professional student support personnel" means a "teacher"  
4 as defined in section one, article one of this chapter who is  
5 assigned and serves on a regular full-time basis as a counselor or  
6 as a school nurse with a bachelor's degree and who is licensed by  
7 the West Virginia Board of Examiners for Registered Professional  
8 Nurses. For all purposes except for the determination of the  
9 allowance for professional educators pursuant to section four of  
10 this article, professional student support personnel are  
11 professional educators.

12 (g) "Service personnel salaries" means the state legally  
13 mandated salaries for service personnel as provided in section  
14 eight-a, article four, chapter eighteen-a of this code.

15 (h) "Service personnel" means all personnel as provided in  
16 section eight, article four, chapter eighteen-a of this code. For  
17 the purpose of computations under this article of ratios of service  
18 personnel to net enrollment, a service employee shall be counted as  
19 that number found by dividing his or her number of employment days  
20 in a fiscal year by two hundred: *Provided*, That the computation  
21 for any service person employed for three and one-half hours or  
22 less per day as provided in section eight-a, article four, chapter  
23 eighteen-a of this code shall be calculated as one half an  
24 employment day.

1 (i) "Net enrollment" means the number of pupils enrolled in  
2 special education programs, kindergarten programs and grades one to  
3 twelve, inclusive, of the public schools of the county. Net  
4 enrollment further shall include:

5 (1) Adults enrolled in regular secondary vocational programs  
6 existing as of the effective date of this section, subject to the  
7 following:

8 (A) Net enrollment includes no more than one thousand of those  
9 adults counted on the basis of full-time equivalency and  
10 apportioned annually to each county in proportion to the adults  
11 participating in regular secondary vocational programs in the prior  
12 year counted on the basis of full-time equivalency; and

13 (B) Net enrollment does not include any adult charged tuition  
14 or special fees beyond that required of the regular secondary  
15 vocational student;

16 (2) Students enrolled in early childhood education programs as  
17 provided in section forty-four, article five of this chapter,  
18 counted on the basis of full-time equivalency;

19 (3) No pupil shall be counted more than once by reason of  
20 transfer within the county or from another county within the state,  
21 and no pupil shall be counted who attends school in this state from  
22 another state;

23 (4) The enrollment shall be modified to the equivalent of the  
24 instructional term and in accordance with the eligibility



1 requirements and rules established by the state board; and

2 (5) For the purposes of determining the county's basic  
3 foundation program only, for any county whose net enrollment as  
4 determined under all other provisions of this definition is less  
5 than one thousand four hundred, the net enrollment of the county  
6 shall be increased by an amount to be determined in accordance with  
7 the following:

8 (A) Divide the state's lowest county student population  
9 density by the county's actual student population density;

10 (B) Multiply the amount derived from the calculation in  
11 paragraph (A) of this subdivision by the difference between one  
12 thousand four hundred and the county's actual net enrollment;

13 (C) If the increase in net enrollment as determined under this  
14 subdivision plus the county's net enrollment as determined under  
15 all other provisions of this subsection is greater than one  
16 thousand four hundred, the increase in net enrollment shall be  
17 reduced so that the total does not exceed one thousand four  
18 hundred; and

19 (D) During the 2008-2009 interim period and every three  
20 interim periods thereafter, the Legislative Oversight Commission on  
21 Education Accountability shall review the provisions of this  
22 subdivision to determine whether or not they properly address the  
23 needs of counties with low enrollment and a sparse population  
24 density.

1 (j) "Sparse-density county" means a county whose ratio of net  
2 enrollment, excluding any increase in the net enrollment of  
3 counties pursuant to subdivision (5) of the definition of net  
4 enrollment, to the square miles of the county is less than five.

5 (k) "Low-density county" means a county whose ratio of net  
6 enrollment, excluding any increase in the net enrollment of  
7 counties pursuant to subdivision (5) of the definition of net  
8 enrollment, to the square miles of the county is equal to or  
9 greater than five but less than ten.

10 (l) "Medium-density county" means a county whose ratio of net  
11 enrollment, excluding any increase in the net enrollment of  
12 counties pursuant to subdivision (5) of the definition of net  
13 enrollment, to the square miles of the county is equal to or  
14 greater than ten but less than twenty.

15 (m) "High-density county" means a county whose ratio of net  
16 enrollment, excluding any increase in the net enrollment of  
17 counties pursuant to subdivision (5) of the definition of net  
18 enrollment, to the square miles of the county is equal to or  
19 greater than twenty.

20 (n) "Levies for general current expense purposes" means  
21 ~~ninety-four percent of the levy rate for county boards of education~~  
22 ~~calculated or set by the Legislature pursuant to the provisions of~~  
23 ~~section six-f, article eight, chapter eleven of this code:~~  
24 ~~Provided, That beginning July 1, 2008, "levies for general current~~

1 ~~expense purposes" means~~ ninety percent of the levy rate for county  
2 boards of education calculated or set by the Legislature pursuant  
3 to the provisions of section six-f, article eight, chapter eleven  
4 of this code: ~~Provided, however, That effective July 1, 2010,~~ the  
5 ~~definitions~~ definition set forth in this subsection ~~are~~ is subject  
6 to the provisions of section two-a of this article.

7 (o) "Technology integration specialist" means a professional  
8 educator who has expertise in the technology field and is assigned  
9 as a resource teacher to provide information and guidance to  
10 classroom teachers on the integration of technology into the  
11 curriculum.

12 (p) "State-aid eligible personnel" means all professional  
13 educators and service personnel employed by a county board in  
14 positions that are eligible to be funded under this article and  
15 whose salaries are not funded by a specific funding source such as  
16 a federal or state grant, donation, contribution or other specific  
17 funding source not listed.

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

20 (a) For the purposes of this section only, "property" means  
21 only Class II, III and IV properties exclusive of natural resources  
22 property as defined in section ten, article one-c, chapter eleven  
23 of this code, personal property, farmland, managed timberland,  
24 public utility property or any other centrally assessed property

1 provided in paragraphs (A), (B), (C) and (D), subdivision (2),  
2 subsection (a), section five, article one-c, chapter eleven of this  
3 code: *Provided*, That nothing in this subsection may be construed  
4 to require that levies for general current expense purposes be  
5 applied only to those properties that are included in this  
6 definition.

7 (b) For the purposes of this section only, the median ratio of  
8 the assessed values to actual selling prices in the assessment  
9 ratio study applicable to the immediately preceding fiscal year  
10 shall be used as the indicator to determine the percentage market  
11 value that properties are being assessed at.

12 (c) For tax years beginning on and after the July 1, 2013,  
13 assessment date, for the first tax year when a county's assessments  
14 are below sixty percent of market value, including the ten-percent  
15 variance, the requirements of subdivision (2), subsection (d),  
16 section five-b, article one-c, chapter eleven of this code shall  
17 apply.

18 ~~(c)~~ (d) Notwithstanding any other provision of this section or  
19 section two of this article, ~~effective July 1, 2013 for any county~~  
20 ~~that is not assessing property at least at fifty-four percent of~~  
21 ~~market value~~ for the second consecutive year that a county's  
22 assessments are below sixty percent of market value including the  
23 ten-percent variance and for any next succeeding consecutive years  
24 thereafter that assessments remain below that level, "levies for

1 general current expense purposes" means ninety-eight percent of the  
2 levy rate for county boards of education set by the Legislature  
3 pursuant to section six-f, article eight, chapter eleven of this  
4 code. For the purposes of this subsection, only tax years  
5 beginning on or after the July 1, 2013, assessment date may count  
6 as the first year.

7 ~~(d)~~ (e) Any county that receives additional state aid due to  
8 its using a percentage less than ninety-eight percent in the  
9 calculation of levies for general current expense purposes, shall  
10 report to the state board how the additional state aid was used.  
11 The state board shall compile the reports from all the county  
12 boards into a single report, and shall report to the Legislative  
13 Oversight Commission on Education Accountability how the county  
14 boards used this additional state aid. The report shall be made  
15 annually as soon as practical after the end of each fiscal year.

16 **§18-9A-11. Computation of local share; appraisal and assessment of**  
17 **property; public library support.**

18 (a) On the basis of each county's certificates of valuation as  
19 to all classes of property as determined and published by the  
20 assessors pursuant to section six, article three, chapter eleven of  
21 this code for the next ensuing fiscal year in reliance upon the  
22 assessed values annually developed by each county assessor pursuant  
23 to the provisions of articles one-c and three of said chapter, the  
24 state board shall for each county compute by application of the

1 levies for general current expense purposes, as defined in section  
2 two of this article, the amount of revenue which the levies would  
3 produce if levied upon one hundred percent of the assessed value of  
4 each of the several classes of property contained in the report or  
5 revised report of the value, made to it by the Tax Commissioner as  
6 follows:

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

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

23       As to any estimations or preliminary computations of local  
24 share required prior to the report to the Legislature by the Tax

1 Commissioner, the state shall use the most recent projections or  
2 estimations that may be available from the Tax Department for that  
3 purpose.

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

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

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

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

22 As to any estimations or preliminary computations of local  
23 share required prior to the report to the state board by the Tax  
24 Commissioner pursuant to section five-b, article one-c, chapter

1 eleven of this code, including computations necessary for the  
2 Governor's proposed budget, the state shall use the most recent  
3 projections or estimations that may be available from the Tax  
4 Department for that purpose.

5 (c) Whenever in any year a county assessor or a county  
6 commission fails or refuses to comply with the provisions of this  
7 section in setting the valuations of property for assessment  
8 purposes in any class or classes of property in the county, the  
9 State Tax Commissioner shall review the valuations for assessment  
10 purposes made by the county assessor and the county commission and  
11 shall direct the county assessor and the county commission to make  
12 corrections in the valuations as necessary so that they comply with  
13 the requirements of chapter eleven of this code and this section  
14 and the Tax Commissioner shall enter the county and fix the  
15 assessments at the required ratios. Refusal of the assessor or the  
16 county commission to make the corrections constitutes grounds for  
17 removal from office.

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

24 (e) For purposes of any computation made in accordance with



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

12 (f) The Legislature finds that public school systems  
13 throughout the state provide support in varying degrees to public  
14 libraries through a variety of means including budgeted  
15 allocations, excess levy funds and portions of their regular school  
16 board levies as may be provided by special act. A number of public  
17 libraries are situated on the campuses of public schools and  
18 several are within public school buildings serving both the  
19 students and public patrons. To the extent that public schools  
20 recognize and choose to avail the resources of public libraries  
21 toward developing within their students such legally recognized  
22 elements of a thorough and efficient education as literacy,  
23 interests in literature, knowledge of government and the world  
24 around them and preparation for advanced academic training, work

1 and citizenship, public libraries serve a legitimate school purpose  
2 and may do so economically. For the purposes of any computation  
3 made in accordance with the provisions of this section, the library  
4 funding obligation on the regular school board levies which is  
5 created by a special act and is due and payable from the levy  
6 revenues to a library shall be paid from the county school board's  
7 discretionary retainage, which is hereby defined as the amount by  
8 which the regular school board levies exceeds the local share as  
9 determined hereunder. If the library funding obligation which is  
10 created by a special act and is due and payable to a library is  
11 greater than the county school board's discretionary retainage, the  
12 library funding obligation created by the special act is amended  
13 and is reduced to the amount of the discretionary retainage,  
14 notwithstanding any provisions of the special act to the contrary.  
15 Any excess of the discretionary retainage over the library funding  
16 obligation shall be available for expenditure by the county board  
17 in its discretion for its properly budgeted purposes.

18 (g) It is the intent of the Legislature that whenever a  
19 provision of subsection (f) of this section is contrary to any  
20 special act of the Legislature which has been or may in the future  
21 be enacted by the Legislature that creates a library funding  
22 obligation on the regular school board levy of a county, subsection  
23 (f) of this section controls over the special act. Specifically,  
24 the special acts which are subject to said subsection upon the

1 enactment of this section during the 2007 regular session of the  
2 Legislature include:

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

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

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

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

12 (5) Enrolled Senate Bill No. 313, passed on March 12, 1937, as  
13 amended by Enrolled House Bill No. 1074, passed on March 8, 1967,  
14 and as amended by Enrolled House Bill No. 1195, passed on January  
15 18, 1982, applicable to the Ohio County Board of Education;

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

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

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

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

1 (h) Notwithstanding any provision of any special act set forth  
2 in subsection (g) of this section to the contrary, the county board  
3 of any county with a special act creating a library obligation out  
4 of the county's regular school levy revenues may transfer that  
5 library obligation so that it becomes a continuing obligation of  
6 its excess levy revenues instead of an obligation of its regular  
7 school levy revenues, subject to the following:

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

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

1 this code, then in any subsequent excess levy which the county  
2 board thereafter submits to the voters the library funding  
3 obligation again shall be included as one of the purposes of the  
4 subsequent excess levy as a specifically described line item of the  
5 excess levy;

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

14 (4) Nothing in subdivision (3) of this subsection prohibits a  
15 county board from funding its public library obligation  
16 voluntarily.