

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2572

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HARDY, HAMRICK, HANNA, CLARK, HOWELL, ELLINGTON
AND STEELE

[Introduced February 17, 2021; Referred to the
Committee on the Judiciary]

1 A BILL to amend and reenact §11-8-16 and §11-8-17 of the Code of West Virginia, 1931, as
2 amended; and to amend and reenact §18-9-1, §18-9-2, and §18-9-2a of said code, all
3 relating to requiring that elections to increase levies coincide with a primary or a general
4 election and removing references to special elections for levies.

Be it enacted by the Legislature of West Virginia:

CHAPTER 11. TAXATION.

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.

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 will or will not issue bonds, as provided by this
11 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 primary, or general ~~or special~~ election. If at least 60
14 percent of the voters cast their ballots in favor of the additional levy, the county commission or
15 municipality may impose the additional levy. If at least a majority of voters cast their ballot in favor
16 of the additional levy, the county board of education may impose the additional levy: *Provided,*

17 That any additional levy adopted by the voters, including any additional levy adopted prior to the
18 effective date of this section, shall be the actual number of cents per each \$100 of value set forth
19 in the ballot provision, which number shall not exceed the maximum amounts prescribed in this
20 section, regardless of the rate of regular levy then or currently in effect, unless such rate of
21 additional special levy is reduced in accordance with the provisions of section six-g of this article
22 or otherwise changed in accordance with the applicable ballot provisions. For county
23 commissions, this levy shall not exceed a rate greater than seven and fifteen hundredths cents
24 for each \$100 of value for Class I properties, and for Class II properties a rate greater than twice
25 the rate for Class I properties, and for Class III and IV properties a rate greater than twice the rate
26 for Class II properties. For municipalities, this levy shall not exceed a rate greater than six and
27 twenty-five hundredths cents for each \$100 of value for Class I properties, and for Class II
28 properties a rate greater than twice the rate for Class I properties, and for Class III and IV
29 properties a rate greater than twice the rate for Class II properties. For county boards of education,
30 this levy shall not exceed a rate greater than twenty-two and ninety-five hundredths cents for each
31 \$100 of value for Class I properties, and for Class II properties a rate greater than twice the rate
32 for Class I properties, and for Class III and IV properties a rate greater than twice the rate for
33 Class II properties.

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

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

40 Insofar as they might concern the issuance of bonds as provided in this section, the
41 provisions of sections three and four, article one, chapter thirteen of this code shall not apply.

§11-8-17. Special levy elections; notices; ~~election officers conduct of election~~; supplies;

canvass of returns; form of ballot.

1 (a) The local levying body shall publish a notice, calling the election, as a Class II-0 legal
2 advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code, and the
3 publication area for such publication shall be the territory in which the election is held. Such notice
4 shall be so published within 14 consecutive days next preceding the election.

5 (b) All the provisions of the law concerning general elections shall apply so far as they are
6 practicable, ~~except as follows: (1) Where a special election is held, the local levying body, having~~
7 ~~due regard to the minimum expense involved, shall determine the number of election officials~~
8 ~~necessary to properly conduct said election, which number shall in no case be less than three~~
9 ~~commissioners and two clerks, and shall appoint the same and fix and pay their compensation,~~
10 ~~but otherwise the election officials shall be such as are appointed to serve with respect to the~~
11 ~~general election held at the same time~~

12 (2) The local levying body shall provide the election supplies necessary for such election
13 and shall canvass the returns thereof: *Provided*, That the county commission is the board of
14 canvassers to canvass the returns of levy elections called by the board of education.

15 (c) A separate ballot shall be used at a levy election held in connection with any other
16 election. The ballot shall be entitled: "Special election to authorize additional levies for the year(s)
17 _____ and for the purpose of _____ according to the order of the
18 _____ entered on the _____ day of _____."

19 The additional levy shall be on Class I property _____ cents; on Class II property
20 _____ cents; on Class III property (if any) _____ cents; on Class IV
21 property (if any) _____ cents.

CHAPTER 18. EDUCATION.

ARTICLE 9. SCHOOL FINANCES.

§18-9-1. School levies; when levy election necessary. ~~special election~~

1 The Board of Education of every school district or independent school district, wherein a
2 majority of the votes cast on the question of school levy at the last general or ~~special~~ primary
3 election at which the question of school levy was submitted to the qualified voters of such district
4 or independent school district were in favor of such levy, shall annually, at the time and in the
5 manner provided by law for making levies, levy a tax on all taxable property in its district or
6 independent school district for the support and maintenance of free schools therein: *Provided,*
7 That upon petition of not less than forty percent of the registered voters in any district or
8 independent school district, as shown by the last registration of voters therein, addressed to the
9 board of Education of such district or independent school district, requesting the submission of
10 the school levy to the voters of such district, the board of Education of such district or independent
11 district shall submit the question of authorizing a levy for school purposes to the voters of such
12 district at the general election held next after such petition is presented; and the board of ballot
13 commissioners of the county of which such district constitutes a part shall prepare or cause to be
14 prepared separate ballots from the official ballot to be voted at said election, which separate ballot
15 shall have printed thereon the following:

16 BALLOT ON SCHOOL LEVY

17 // For school levy.

18 // Against school levy.

19 The officers conducting the general election at each place of voting shall conduct the
20 election on the question of the school levy and canvass and certify the result thereof to the
21 commissioners of the county court in the same manner, so far as applicable, as they are required
22 to conduct and certify the result of the general election; and such commissioners shall promptly
23 certify the result of the election on the question of the school levy to the board of Education of the
24 district or independent school district within which the election was held, and such certificate shall
25 be entered by the secretary as part of the minutes and records of such Board of Education. If a
26 majority of the ballots cast at said general election in any district or independent school district on

27 the question of such school levy be in favor of the levy, the board of Education of such district or
28 independent school district shall annually thereafter levy a tax on all the taxable property in its
29 district, for the support and maintenance of the schools in the district, until such time as an election
30 may again be held on the question of such school levy in the manner hereinbefore provided.

31 ~~In the event that a majority of the votes cast in any school district or independent school~~
32 ~~district upon the question of the school levy submitted at any general election be against the levy,~~
33 ~~the board of Education of such district or independent school district shall have authority to call a~~
34 ~~special election for the purpose of resubmitting the question of authorizing such school levy to the~~
35 ~~voters of such district or independent district. Such special election shall be held in accordance~~
36 ~~with the provisions of the next succeeding section of this article, so far as applicable, and the~~
37 ~~ballots shall be similar to those heretofore described in this section. If a majority of the ballots cast~~
38 ~~at such special election in any school district or independent school district be in favor of the~~
39 ~~school levy, the board of Education of such district or independent school district shall annually~~
40 ~~thereafter levy a tax for the support of the free schools in its district or independent school district,~~
41 ~~in the manner provided by law for school levies, until such time as the question of school levy~~
42 ~~may again be submitted at a general election upon a petition signed by not less than forty percent~~
43 ~~of the registered voters of the district or independent district, as hereinbefore provided, and a~~
44 ~~majority of the votes cast at such election be against the levy. If a majority of the votes cast at any~~
45 ~~such special election be against the school levy the board of Education of any such district or~~
46 ~~independent district shall again submit the question of a school levy to the voters of its district or~~
47 ~~independent district at the next general election: *Provided, however,* That upon petition of not less~~
48 ~~than forty percent of the qualified voters of the district, as determined from the last registration of~~
49 ~~voters, such Board of Education may again submit the question of school levy at a special election~~
50 ~~to be held for that purpose, in the manner hereinbefore provided, prior to the next succeeding~~
51 ~~general election~~

§18-9-2. Elections under this chapter; procedure.

1 Any and all elections authorized by this chapter for school purposes ~~may, unless otherwise~~
2 ~~provided~~ will be held ~~separately~~ or in connection with any general or ~~special~~ election. Notice of an
3 election shall be given by the publication of the order of the board calling the same as a Class II-
4 0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code, and the
5 publication area for such publication is the territory in which the election is to be held. The order
6 shall be published within 14 consecutive days next preceding the day of election. All provisions
7 of the law concerning general ~~and special~~ elections apply in these elections insofar as is
8 practicable. ~~In cases of special elections the board calling the election shall appoint necessary~~
9 ~~election officers. The secretary of the board shall procure and furnish to the election~~
10 ~~commissioners at each place of voting the ballots, poll books, tally sheets and other election~~
11 ~~supplies necessary for the election~~ In calling elections, district and county boards of education
12 shall follow the forms prescribed by the Attorney General. For all elections authorized by this
13 chapter for school purposes, the county commission is the board of canvassers to canvass the
14 returns.

§18-9-2a. Levies.

1 The board, as provided by §11-8-9 of this code shall impose a levy for the maintenance
2 and operation of all schools in the county. This levy shall be uniform throughout the county and
3 the funds shall be distributed and expended without regard to the locality from which collected:
4 *Provided, however,* That if a majority of the voters of any political subdivision of the county shall
5 file with the board of Education of the county of which such political subdivision is a part, at their
6 budget session as provided by §11-8-9 of this code, a petition praying for increased salaries,
7 funds for the support and maintenance of libraries, medical and dental clinics, supervision and/or
8 an extension of the school term therein for a given number of months, the board shall extend the
9 term of school for the number of months requested in such petition and shall lay levies sufficiently
10 high on each \$100' valuation of taxable property within such political subdivision according to the
11 last assessment thereof for such purpose or purposes as specified in the petition, which levies

12 shall be separated and designated as a special maintenance fund levy and special teachers' fund
13 levy of the political unit for which such levies are laid.

14 All additional levies so authorized shall be made as provided by law and shall in no case
15 exceed the statutory limitation or maximum for the various classes of property of the political
16 subdivision authorizing the same.

17 Upon a petition of 100 taxpayers of any political subdivision of a county to the board of
18 Education of the county of which such political subdivision is a part, the board of Education shall
19 call an election within said political subdivision for the purpose of authorizing the county board of
20 education to lay special increased rates of levy on the property of said political subdivision, as
21 provided by law, for educational purposes as may be set forth in the petition and in the call for the
22 election. The election authorizing special increased levy rates shall be placed on the ballot in the
23 primary or general election following the filing of the petition.

24 The bonded indebtedness incurred by former magisterial school district boards and
25 independent district boards shall remain the debt of the property originally pledged as security for
26 the payment of the obligation.

27 The county board shall impose separate levies in the manner provided by §11-8-9 and
28 §11-8-13 of this code, upon the property in former magisterial districts and independent districts
29 for the payment of current requirements of principal and interest of bonded indebtedness incurred
30 prior to the creation of the county school districts.

NOTE: The purpose of this bill is to require that elections to increase levies coincide with
a primary or a general election.

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