

# **WEST VIRGINIA LEGISLATURE**

## **2023 REGULAR SESSION**

**Introduced**

### **House Bill 2585**

By Delegates Smith, Cooper, Clark, Longanacre,  
Zatezalo, Linville, Espinosa, Riley, Ellington, Storch,  
and Ferrell

[Introduced ; Referred  
to the Committee on]

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 §13-1-7 of said code, all relating to authorizing a  
 3 special election for presenting the question of a special levy renewal for levies expiring  
 4 prior to the primary election scheduled for May 14, 2024; and authorizing the  
 5 resubmission of questions to the voters at a regularly scheduled primary or general  
 6 election for certain levy questions rejected at a prior election.

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

**CHAPTER 11. TAXATION.**

**ARTICLE 8. LEVIES.**

**§11-8-16. What an order for election to increase levies is to show; vote required; amount and continuation of additional levy; issuance of bonds.**

1 (a) A local levying body may provide for an election to increase the levies by entering on  
 2 its 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

10 applies; and

11 (7) The fact that the local levying body shall or shall not issue bonds, as provided by this  
 12 section, upon approval of the proposed increased levy.

13 (b) The local levying body shall submit to the voters within their political subdivision the  
 14 question of the additional levy at either a regularly scheduled primary or general election in

15 accordance with the requirements of §3-1-31 of this code. If at least 60 percent of the voters  
16 cast their ballots in favor of the additional levy, the county commission or municipality may  
17 impose the additional levy. If at least a majority of voters cast their ballot in favor of the  
18 additional levy, the county board of education may impose the additional levy: *Provided*, That  
19 any additional levy adopted by the voters, including any additional levy adopted prior to the  
20 effective date of this section, shall be the actual number of cents per each \$100 of value set  
21 forth in the ballot provision, which number shall not exceed the maximum amounts prescribed in  
22 this section, regardless of the rate of regular levy then or currently in effect, unless such rate of  
23 additional special levy is reduced in accordance with the provisions of §11-8-6g of this code or  
24 otherwise changed in accordance with the applicable ballot provisions. For county commissions,  
25 this levy shall not exceed a rate greater than ~~seven and fifteen hundredths cents~~ \$0.0715 for  
26 each \$100 of value for Class I properties, and for Class II properties a rate greater than twice  
27 the rate for Class I properties, and for Class III and IV properties a rate greater than twice the  
28 rate for Class II properties. For municipalities, this levy shall not exceed a rate greater than ~~six~~  
29 ~~and twenty five hundredths cents~~ \$0.0625 for each \$100 of value for Class I properties, and for  
30 Class II properties a rate greater than twice the rate for Class I properties, and for Class III and  
31 IV properties a rate greater than twice the rate for Class II properties. For county boards of  
32 education, this levy shall not exceed a rate greater than ~~twenty-two and ninety-five hundredths~~  
33 ~~cents~~ \$0.2295 for each \$100 of value for Class I properties, and for Class II properties a rate  
34 greater than twice the rate for Class I properties, and for Class III and IV properties a rate  
35 greater than twice the rate for Class II properties.

36 (c) Levies authorized by this section shall not continue for more than five years without  
37 resubmission to the voters.

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

41 increased levy.

42 (e) Insofar as they might concern the issuance of bonds as provided in this section, the  
43 provisions of §13-1-3 and §13-1-4 of this code shall not apply.

44 (f) In the event that a ~~majority~~ of the number of votes cast upon a question submitted  
45 pursuant to this section at any ~~primary~~ election be less than the number required for passage,  
46 ~~against the question~~ the question may again be submitted to the voters at the ~~next succeeding~~  
47 ~~general~~ a regularly scheduled primary or general election.

**§11-8-17. SPECIAL LEVY ELECTIONS; NOTICES; 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  
4 notice 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  
6 are practicable: *Provided*, That notwithstanding any provision of this code to the contrary, in the  
7 case of a levy which expires prior to the regularly scheduled Primary Election on May 14, 2024,  
8 ~~at a time after July 1, 2022, and which shall not be up for renewal at the next regularly~~  
9 ~~scheduled primary or general election thereafter, the local levying body shall by ordinance~~  
10 ~~choose to hold the election to renew that levy either at the next regularly scheduled primary or~~  
11 ~~general election in accordance with §3-1-31 of this code: *Provided, however*, That~~  
12 ~~notwithstanding any other provision of this code~~ a local levying body may enter an order  
13 authorizing a special election prior to the expiration of the existing ~~or expiring~~ levy for the  
14 purpose of presenting to the voters the question of ~~synchronizing the renewal of the an existing~~  
15 ~~or expiring~~ levy: ~~with a future regularly scheduled primary or general election, which question~~  
16 ~~shall pass upon adoption by a majority of participating voters~~ *Provided, however, That the*

17 question of any subsequent renewal of that levy shall be presented to the voters at a regularly  
 18 scheduled primary or general election.

19 (c) The question on the special levy shall be placed on the ballot in accordance with the  
 20 ballot placement order prescribed by §3-5-13a(a) of this code. The question heading shall be  
 21 entitled: "Special Levy Election" and the question shall be significantly in the following form:  
 22 "Special election to authorize additional levies for the year(s) \_\_\_\_\_ and for the  
 23 purpose of \_\_\_\_\_ according to the order of the \_\_\_\_\_ entered on the  
 24 \_\_\_\_\_ day of \_\_\_\_\_."

25 The additional levy shall be on Class I property \_\_\_\_\_ cents; on Class II property  
 26 \_\_\_\_\_ cents; on Class III property (if any) \_\_\_\_\_ cents; on Class IV  
 27 property (if any) \_\_\_\_\_ cents.

28 (d) In the event that ~~a majority of the~~ number of votes cast upon a question submitted  
 29 pursuant to this section at any ~~primary~~ election be less than the number required for passage  
 30 ~~against the question~~, the question may again be submitted to the voters at the ~~next succeeding~~  
 31 ~~general~~ a regularly scheduled primary or general election.

## **CHAPTER 13. PUBLIC BONDED INDEBTEDNESS.**

### **ARTICLE 1. BOND ISSUES FOR ORIGINAL INDEBTEDNESS.**

#### **§13-1-7. When election to be held.**

1 (a) Elections for the purpose of voting upon questions of issuing bonds may be held at  
 2 any general or primary election which the fiscal body in its order submitting the same to a vote  
 3 may designate, except that, when a petition is filed asking that bonds be issued, the fiscal body  
 4 with which the same is filed, shall order a special election and the election shall be held  
 5 concurrently at the next regularly scheduled general or primary election.

6 (b) In the event that a majority of the votes cast upon a question submitted pursuant to  
 7 this section at any ~~primary~~ election be against the question, the question may again be

- 8 submitted to the voters at ~~the next succeeding general~~ a regularly scheduled primary or general  
9 election.

NOTE: The purpose of this bill is to authorize a special election for presenting the question of a special levy renewal for levies expiring prior to the primary election scheduled for May 14, 2024. The bill also authorizes the resubmission of questions to the voters at a regularly scheduled primary or general election for certain levy questions rejected at a prior election.

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