

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4367

By Delegates D. Smith and Marple

[Introduced January 15, 2026; referred to the
Committee on Finance]

1 A BILL to amend and reenact §11-8-16 of the Code of West Virginia, 1931, as amended, relating to
2 allowing for surplus money collected above voter approved excess levy requests to remain
3 with the county voting for the levy and placed in the county's general fund.

Be it enacted by the Legislature of West Virginia:

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; surplus funds.**

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 ~~shall~~ may or ~~shall~~ may not issue bonds, as provided
11 by this 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 regularly scheduled primary or general election in
14 accordance with the requirements of §3-1-31 of this code. If at least 60 percent of the voters cast
15 their ballots in favor of the additional levy, the county commission or municipality may impose the
16 additional levy. If at least a majority of voters cast their ballot in favor of the additional levy, the
17 county board of education may impose the additional levy: *Provided*, That any additional levy
18 adopted by the voters, including any additional levy adopted prior to the effective date of this
19 section, shall be the actual number of cents ~~per~~ for each \$100 of value set forth in the ballot

20 provision, which number ~~shall~~ may not exceed the maximum amounts prescribed in this section,
21 regardless of the rate of regular levy then or currently in effect, unless ~~such~~ the rate of additional
22 special levy is reduced in accordance with ~~the provisions of~~ §11-8-6g of this code or otherwise
23 changed in accordance with the applicable ballot provisions. For county commissions, this levy
24 ~~shall~~ may not exceed a rate greater than seven and 15/100ths cents for each \$100 of value for
25 Class I properties, and for Class II properties a rate greater than twice the rate for Class I
26 properties, and for Class III and IV properties a rate greater than twice the rate for Class II
27 properties. For municipalities, this levy ~~shall~~ may not exceed a rate greater than six and 25/100ths
28 cents for each \$100 of value for Class I properties, and for Class II properties a rate greater than
29 twice the rate for Class I properties, and for Class III and IV properties a rate greater than twice the
30 rate for Class II properties. For county boards of education, this levy ~~shall~~ may not exceed a rate
31 greater than 22 and 95/100ths cents for each \$100 of value for Class I properties, and for Class II
32 properties a rate greater than twice the rate for Class I properties, and for Class III and IV
33 properties a rate greater than twice the rate for Class II properties.

34 Levies authorized by this section ~~shall~~ may 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~~ may 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 §13-1-3 and §13-1-4 of this code ~~shall~~ may not apply.

42 ~~In the event that~~ If a majority of the votes cast upon a question submitted pursuant to this
43 section at any primary election be against the question, the question may again be submitted to
44 the voters at the next succeeding general election.

45 During the term of any special excess levy; any surplus accruing in excess of the amounts
46 specifically identified annually by any agency in the levy call and in excess of the specific amount
47 approved by voters, shall be retained by the county the levy was imposed in. Surplus levy funds
48 retained by the county shall be accounted for in the county general fund and shall be expended as
49 other general fund moneys.

NOTE: The purpose of this bill is to allow a county to retain and use any surplus amounts when that county approves a special excess levy.

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