

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4847

By Delegates Funkhouser, Horst, Linville, Anders,
and Ridenour

[Introduced January 27, 2026; referred to the
Committee on Education then Finance]

1 A BILL to amend and reenact §18-9A-12 of the Code of West Virginia, 1931, as amended, relating
2 to providing for local shares of teacher and personnel pay.

Be it enacted by the Legislature of West Virginia:

ARTICLE 9A. PUBLIC SCHOOL SUPPORT.

§18-9A-12. County basic foundation; total basic state aid allowance.

1 (a) The basic foundation program for each county for the fiscal year shall be the sum of the
2 amounts computed in accordance with the provisions of sections four, five, six, seven, eight, nine
3 and ten of this article. On the first working day of July in each year, the State Board shall determine
4 the basic foundation program for each county for that fiscal year. Data used in the computations
5 relating to net and adjusted enrollment, and the number of professional educators, shall be for the
6 second month of the prior school term. Transportation expenditures used in these computations
7 shall be for the most recent year in which data are available. The allocated state aid share of the
8 county's basic foundation program shall be the difference between the cost of its basic foundation
9 program and the county's local share as determined in section eleven of this article except as
10 provided in subsection (b) of this section.

11 (b) The allocated state aid share shall be adjusted in the following circumstances in the
12 following manner: *Provided*, That prior to such adjustment, the State Tax Commissioner shall
13 provide the State Board, by January 15 of each year, a certified listing of those counties in which
14 such adjustment shall be made pursuant to this subsection, together with the amount of revenue
15 which will not be available to each county board in the ensuing fiscal year as a result of the
16 circumstance:

17 (1) In those instances where the local share as computed under section eleven of this
18 article is not reflective of local funds available because the county is under a final court order, or a
19 final decision of a board of assessment appeals under section twenty-four-b, article three, chapter
20 eleven of this code, to refund or credit property taxes paid in prior years, the allocated state aid
21 share shall be the county's basic foundation program, minus the local share as computed under

22 section eleven of this article, plus the amount of property tax the county is unable to collect or must
23 refund due to the final court order or final decision of a board of assessment appeals: *Provided*,
24 That said adjustment shall not be made or shall only be made proportionately when the Legislature
25 fails to fund or funds only in part the public school basic foundation support plan state share at a
26 level sufficient to cover the reduction in state share: *Provided, however*, That nothing herein
27 provided shall be construed to require or mandate any level of funding by the Legislature.

28 (2) In those instances where the local share as computed under section eleven of this
29 article is not reflective of local funds available because the county is collecting tax based upon an
30 assessed value which is less than that determined by the Tax Commissioner in the most recent
31 published survey of property valuations in the state due to an error in the published survey, which
32 error is certified to by the Tax Commissioner, the allocated state aid share shall be the county's
33 basic foundation program, minus the local share as computed under section eleven of this article,
34 plus the amount of property tax the county is unable to collect based on differences in the
35 assessed valuation between those in the most recent published survey of valuation and the
36 corrected assessed value actually levied upon by the county: *Provided*, That said adjustment shall
37 not be made or shall only be made proportionately when the Legislature fails to fund or funds only
38 in part the public school basic foundation support plan state share at a level sufficient to cover the
39 reduction in state share: *Provided, however*, That nothing herein provided shall be construed to
40 require or mandate any level of funding by the Legislature.

41 (3) In instances where a county is unable to collect property taxes from a taxpayer during
42 the pendency of any court proceeding, the allocated state aid share shall be the county's basic
43 foundation program minus the local share as computed under section eleven of this article, plus
44 the amount the county is unable to collect as a result of the pending court proceedings as certified
45 by the Tax Commissioner: *Provided*, That the county is required to reimburse the amount of
46 allocated state aid share attributable to the amount of property tax it later receives upon
47 completion of court proceedings, which shall be paid into the General Revenue Fund of the state:

48 *Provided, however,* That said adjustment shall not be made or shall only be made proportionately
49 when the Legislature fails to fund or funds only in part the public school basic foundation support
50 plan state share at a level sufficient to cover the reduction in state share: *Provided further,* That
51 nothing herein provided shall be construed to require or mandate any level of funding by the
52 Legislature.

53 (c) The allocated state aid share shall be adjusted in any county receiving payments or
54 contributions in lieu of property taxes. In instances where a county receives payments or
55 contributions in lieu of property taxes, the allocated state aid share shall be the county's basic
56 foundation program minus the local share as computed under section eleven of this article, plus
57 any amounts added pursuant to subsection (b) of this section minus the payments or contributions
58 in lieu of property taxes which are distributed by the sheriff to the county board of education. In
59 determining the amount of such contribution or payment in lieu of taxes, each county commission
60 shall provide to the State Tax Commissioner, by January 1 of each year, the total amount of such
61 payments or contributions paid to the county and the proportion of the total amount that has been
62 or will be distributed to the county board of education. The State Tax Commissioner then shall
63 provide the State Board, by January 15 of each year, a certified listing of those counties in which
64 an adjustment pursuant to this section shall be made, together with the amount of revenue which
65 will be available to each county board in the ensuing fiscal year as a result of contribution or
66 payment in lieu of taxes.

67 (d) Total basic state aid to the county shall be the computed state share of basic foundation
68 support. After such computation is completed, the State Board shall immediately certify to each
69 county board the amount of state aid allocated to the county for that fiscal year, subject to any
70 qualifying provisions of this article.

71 (e) Effective for the tax year beginning on January 1, 2026, each county shall retain 20% of
72 property tax dollars collected under this section, and for that amount retained, 10% shall be
73 retained for salary and benefits for teachers and school service personnel: *Provided,* That this

74 money shall not be used for the funding of a school board administration.

NOTE: The purpose of this bill is to provide for local shares of school teacher and personnel pay.

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