

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Committee Substitute**

**for**

**Senate Bill 167**

BY SENATORS SMITH (MR. PRESIDENT) AND HAMILTON

[Reported January 28, 2026, from the Committee on

Government Organization]



1 A BILL to amend and reenact §11-8-6e and §11-8-9 of the Code of West Virginia, 1931, as  
2 amended, relating to meetings of local levying bodies; clarifying when those bodies may  
3 conduct late meetings and file late reports; and revising procedure for calculation of  
4 reduced levy rates.

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

**ARTICLE 8. LEVIES.**

**§11-8-6e. Effect on regular levy rate when appraisal results in tax increase; public hearings.**

1 (a) Notwithstanding any other provision of law, where any annual appraisal, triennial  
2 appraisal, or general valuation of property would produce an assessment that would cause an  
3 increase of one percent or more in the total projected property tax revenues that would be realized  
4 were the then current regular levy rates by the county commission and the municipalities to be  
5 imposed, the rate of levy shall be reduced proportionately as between the county commission and  
6 the municipalities and for all classes of property for the forthcoming tax year so as to cause such  
7 rate of levy to produce no more than 101 percent of the previous year's projected property tax  
8 revenues from extending the county commission and municipality levy rates, unless there has  
9 been compliance with subsection (c) of this section.

10 An additional appraisal or valuation due to new construction or improvements to existing  
11 real property, including beginning recovery of natural resources, and newly acquired personal  
12 property shall not be an annual appraisal or general valuation within the meaning of this section,  
13 nor shall the assessed value of such improvements be included in calculating the new tax levy for  
14 purposes of this section. Special levies shall not be included in the reduced levy calculation set  
15 forth in subsection (b) of this section.

16 (b) The reduced rates of levy shall be calculated in the following manner:

17 (1) The total assessed value of each class of property as it is defined by §11-8-5 of this  
18 code for the assessment period just concluded shall be reduced by deducting the total assessed

19 value of newly created properties not assessed in the previous year's tax book for each class of  
20 property;

21 (2) The resulting net assessed value of Class I property shall be multiplied by .01; the  
22 value of Class II by .02; and the values of Class III and IV, each by .04;

23 (3) Total the current year's property tax revenue resulting from regular levies for each  
24 county commission and municipality and multiply the resulting sum by 101 percent: *Provided*,  
25 That the 101 percent figure shall be increased by the amount of the county's or municipality's  
26 increased levy provided for in §11-1C-8(b) of this code: *Provided, however, That any county or*  
27 *municipality with no levy rate in the current year will instead use the next most recent preceding*  
28 *year for which a levy rate existed;*

29 (4) Divide the total regular levy tax revenues, thus increased in subdivision (3) of this  
30 subsection, by the total weighted net assessed value as calculated in subdivision (2) of this  
31 subsection and multiply the resulting product by 100; the resulting number is the Class I regular  
32 levy rate, stated as cents-per-one hundred dollars of assessed value;

33 (5) The Class II rate is two times the Class I rate; Classes III and IV, four times the Class  
34 I rate as calculated in the preceding subdivision.

35 (c) The governing body of a county or municipality may, after conducting a public hearing,  
36 which may be held at the same time and place as the annual budget hearing, increase the rate  
37 above the reduced rate required in this section if any such increase is deemed to be necessary  
38 by such governing body: *Provided*, That in no event shall the governing body of a county or  
39 municipality increase the rate above the reduced rate required by subsection (b) of this section  
40 for any single year in a manner which would cause total property tax revenues accruing to the  
41 governing body of the county or municipality, excepting additional revenue attributable to  
42 assessed valuations of newly created properties not assessed in the previous year's tax book for  
43 each class of property, to exceed by more than 10 percent those property tax revenues received  
44 by the governing body of the county or municipality for the next preceding year: *Provided*,

45 *however, That this provision shall not restrict the ability of a county or municipality to enact excess*  
46 *levies as authorized under existing statutory or constitutional provisions: Provided further, That*  
47 *this provision does not restrict the ability of a county or municipality to issue bonds and enact*  
48 *sufficient levies to pay for such bonds pursuant to §13-1-1 *et seq.* of this code when such issuance*  
49 *has been approved by an election administered pursuant to that article.*

50       Notice of the public hearing and the meeting in which the levy rate shall be on the agenda  
51   shall be given at least seven days before the date for each public hearing by the publication of a  
52   notice in at least one newspaper of general circulation in such county or municipality: *Provided,*  
53   That a Class IV town or village as defined in §8-1-2 of this code, in lieu of the publication notice  
54   required by this subsection, may post no less than four notices of each public hearing, which  
55   posted notices shall contain the information required by the publication notice and which shall be  
56   in available, visible locations including the town hall. The notice shall be at least the size of one-  
57   eighth page of a standard size newspaper or one-fourth page of a tabloid-size newspaper and  
58   the headline in the advertisement point. The publication notice shall be placed outside that portion,  
59   if any, of the newspaper reserved for legal notices and classified advertisements and shall also  
60   be published as a Class II-0 legal advertisement in accordance with the provisions of §59-3-1 *et*  
61   *seq.* of this code. The publication area is the county. The notice shall be in the following form and  
62   contain the following information, in addition to such other information as the local governing body  
63   may elect to include:

64       NOTICE OF PROPOSED TAX INCREASE.

65       The (name of the county or municipality) proposes to increase property tax levies.

66       1. Appraisal/Assessment Increase: Total assessed value of property, excluding additional  
67   assessments due to new or improved property, exceeds last year's total assessed value of  
68   property by ..... percent.

69       2. Lowered Rate Necessary to Offset Increased Assessment: The tax rate which would  
70   levy the same amount of property tax as last year, when multiplied by the new total assessed

71 value of property with the exclusions mentioned above, would be \$..... per \$100 of assessed value  
72 for Class I property, \$..... per \$100 of assessed value for Class II property, \$..... per \$100 of  
73 assessed value for Class III and \$..... per \$100 of assessed value for Class IV property. These  
74 rates will be known as the "lowered tax rates".

75 3. Effective Rate Increase: The (name of the county or municipality) proposes to adopt a  
76 tax rate of \$..... per \$100 of assessed value for Class I property, \$..... per \$100 of assessed value  
77 for Class II property, \$..... per \$100 of assessed value for Class III property and \$..... per \$100 of  
78 assessed value for Class IV property. The difference between the lowered tax rates and the  
79 proposed rates would be \$..... per \$100, or ..... percent for Class I; \$..... per \$100, or ..... percent  
80 for Class II; \$..... per \$100, or ..... percent for Class III and \$..... per \$100, or ..... percent for Class  
81 IV. These differences will be known as the "effective tax rate increases".

82 Individual property taxes may, however, increase at a percentage greater than or less than  
83 the above percentage.

84 4. Revenue produced last year: \$.....

85 5. Revenue projected under the effective rate increases: \$.....

86 6. Revenue projected from new property or improvements: \$.....

87 7. General areas in which new revenue is to be allocated: A public hearing on the  
88 increases will be held on (date and time) at (meeting place). A decision regarding the rate increase  
89 will be made on (date and time) at (meeting place).

90 (d) All hearings are open to the public. The governing body shall permit persons desiring  
91 to be heard an opportunity to present oral testimony within such reasonable time limits as are  
92 determined by the governing body.

93 (e) This section shall be effective as to any regular levy rate imposed by the county  
94 commission or a municipality for taxes due and payable on or after July 1, 1991. If any provision  
95 of this section is held invalid, the invalidity does not affect other provisions or applications of this

96 section which can be given effect without the invalid provision or its application and to this end  
97 the provisions of this section are declared to be severable.

**§11-8-9. Meetings of local levying bodies.**

1 (a) Each local levying body shall hold a meeting or meetings between March 7 and March  
2 28 for the transaction of business generally and particularly for the business herein required.

3 (b) When a levy is placed on the ballot for consideration during a primary election, each  
4 local levying body may extend its time to meet as a levying body until June 1 of that year.

5 (c) The State Auditor shall propose rules for legislative approval in accordance with §29A-  
6 3-1 *et seq.* of this code to implement the purposes of this subsection. The proposed rules shall  
7 include a procedure for a local levying body to apply for permission to extend the time to meet as  
8 a levying body, requiring the local levying body to cite the reason a timely meeting was not held  
9 and that the meeting, if approved by the State Auditor, be held in compliance with §6-9A-1 *et seq.*  
10 of this code relating to open governmental proceedings at a time set by the State Auditor.

11 (1) The State Auditor shall require all levying bodies to file a report of their meetings as  
12 required in this article with the State Auditor on or before April 1.

13 (2) The State Auditor shall notify any levying body, ~~which that~~ has not filed a report of ~~their~~  
14 its meetings to the State Auditor by April 1 that the levying body must meet and file a report of  
15 that meeting no later than April 15.

16 (3) For any meeting after April 15, the State Auditor, ~~may allow a late meeting and late~~  
17 ~~report on or before the first day of May~~, if the State Auditor finds good cause to so allow a meeting  
18 and report to be filed after April 15 ~~and not later than the first day of May~~.