WEST VIRGINIA CODE: §11-8-10A

§11-8-10a. Adjourned session of county court to hear objections to proposed levies; approval of estimate and levy by Tax Commissioner; first levy for bonded indebtedness, second for indebtedness not bonded, then for current expenses.

The county court shall, when it reconvenes upon the third Tuesday in April, hear and consider any objections made orally or in writing by the prosecuting attorney, by the Tax Commissioner or his representative, or by any taxpayer of the county, to the estimate and proposed levy or to any item thereof. The court shall enter of record any objections so made and the reasons and grounds therefor.

The failure of any officer or taxpayer to offer objections shall not preclude him from pursuing any legal remedy necessary to correct any levy made by any fiscal body under this article.

The court, after hearing objections, shall reconsider the proposed original estimate and proposed rates of levy, and if the objections are well taken, shall correct the estimate and levy. No such estimate and levy, however, shall be entered until the same shall have first been approved, in writing, by the Tax Commissioner. When the same shall have been approved by the Tax Commissioner, the clerk shall then enter the estimate and levy, together with the order of the court approving them and the written approval of the Tax Commissioner thereof, in the proper record book.

The county court shall then levy as many cents per one hundred dollars' assessed valuation on each class of property in the county or its subdivisions, as the case may be, as will produce the amounts, according to the last assessments, shown to be necessary by the statement in the following order:

First, for the bonded debt and for the contractual debt not bonded, if any, of the county incurred prior to the adoption of the Tax Limitation Amendment;

Second, for the bonded debt and for the contractual debt not bonded, if any, of any magisterial or special taxing district for which the county court is required to lay the levy;

Third, for general current expenses of the county.

The rates of levy for each purpose shall not exceed the amounts fixed by section six-b unless another rate is authorized by the Tax Commissioner in accordance with this article. When less than the maximum levies are imposed, the levies on each class of property shall be in the same proportions as the maximum authorized.

WV Legislature