WEST VIRGINIA CODE: §11-8-13

§11-8-13. Certification of levy order to Tax Commissioner and county superintendent; reports by superintendent of levies; extension and collection of levies.

Within three days after the board of Education has laid the levies, the secretary of the board shall forward to the county superintendent and to the Tax Commissioner certified copies of the orders laying levies and the rate of levy upon each class. Within three days thereafter the county superintendent shall report the rate of levy for each of the various classes and the total value of real, personal, and public utility property in each class in every district to the clerk of the county court, the assessor, the state superintendent and the Auditor. The proper county officers shall then extend on the property books the amount of taxes levied. The sheriff shall collect and account for the taxes as required by law.

WV Legislature