

## WEST VIRGINIA CODE: §11-8-14A

**§11-8-14a. Adjourned session of municipal governing body to hear objections; approval of levies by Tax Commissioner; first levy for bonded indebtedness and indebtedness not bonded, then for current expenses.**

The governing body of a municipality when it reconvenes on the third Tuesday in April shall proceed in a manner similar in all respects to that provided for in section ten-a of this article.

The governing body shall not finally enter any levy until it has been approved in writing by the State Tax Commissioner. After receiving such approval, the governing body shall enter the statement as approved in its record of proceedings, together with the written approval.

The governing body shall levy as many cents per hundred dollars' assessed valuation on each class of property in the municipality as will produce the amounts, according to the last assessment, 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 municipality incurred prior to the adoption of the Tax Limitation Amendment;

Second, for general current expenses.

The rates of levy for each purpose shall not exceed the amounts fixed by section six-d 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 maximums authorized.