

# WEST VIRGINIA CODE: §11-8-20

**§11-8-20. Levy apportioned to taxing district for current expense but not needed may be used for its debt purposes or passed on to lesser taxing district for debt purposes.**

When the levies apportioned to, or in any way becoming available to any tax levying body for debt purposes alone, shall be insufficient to meet the requirements for such indebtedness, then if there remain any part of the amount authorized to be levied and apportioned to such taxing body for current expense purposes and not required for such current expense purposes, such remaining part shall be laid by such fiscal body in addition to its laying of the levies hereby expressly apportioned to it for said debt purposes and applied to the payment of its said contractual indebtedness existing at the time of the adoption of the "Tax Limitation Amendment." When any of the levies apportioned for current expenses to any larger taxing district are not all required by such taxing district for current expense and are not required for indebtedness of such taxing district, then, with the consent and approval in writing, of the Tax Commissioner, as provided in the next preceding section, such lesser taxing district may likewise utilize, for debt purposes only, the unused portion thereof.