

# WEST VIRGINIA CODE: §11-8-21

**§11-8-21. Amount of levy, with consent of Tax Commissioner, when fiscal body required by law to levy for indebtedness, property within municipality not being subject to levy.**

In any case in which the county court, the board of Education, or other fiscal body is required by law to lay the levies for the payment of any indebtedness of any taxing district, for which indebtedness the property situated within any incorporated municipality is not subject to such levy, such county court, Board of Education, or other fiscal body may lay a levy of twelve and one-half cents on Class I property and 25¢ on Class II property for such indebtedness purposes only: Provided, That the consent and approval in writing of the Tax Commissioner be had. The estimates and levies under this section shall be made at the same time, and in the same manner as other levies in this article provided for are required to be made, and copies of such estimates and proposed levies shall be forwarded to the Tax Commissioner at the same time and in the same manner as other estimates and levies.