WEST VIRGINIA CODE: §11-8-3

§11-8-3. Purposes.

In order that the revenue to be derived from taxes to be assessed upon real and personal and public utility property throughout the state may be apportioned among the levying units of the state in such manner that the said apportionment shall not exceed the maximum levies that may be assessed upon each respective class of property as defined by the Tax Limitation Amendment, and

In order, further, that the taxes to be assessed shall be levied and collected with uniformity coextensive with the territory of the taxing unit within which such taxes are to be levied and collected, without interference by one taxing unit with the right of another such unit to levy and collect taxes for its purposes and within its territorial extent, and

In order, further, that the taxing units throughout the state may be furnished with the means of providing (1) the sinking fund and interest requirements of their now existing indebtedness, and (2) the requirements of their respective current operating expenses, this article is hereby enacted.

The purpose of this article is to provide the maximum rates for the levies which may be laid by the several taxing units in the state within the limitations of the Tax Limitation Amendment and to provide for the application of the taxes derived therefrom first to the payment of legal contractual indebtedness and then to the maintenance of indispensable governmental functions as herein provided.

WV Legislature