WEST VIRGINIA CODE: §11-8-4

§11-8-4. Definition of taxing units.

The taxing units of the state for the purposes of this article are declared to be (1) the state, (2) the county, for all county purposes including indebtedness other than school indebtedness, (3) present school districts for current school purposes, (4) school districts existing prior to May 22, 1933, for school debt service purposes, (5) magisterial and other road districts for road and other debt service purposes other than county road debts, (6) other specially created taxing districts for indebtedness existing at the time of the adoption of the Tax Limitation Amendment, (7) municipalities for municipal purposes including municipal debt service purposes.

WV Legislature