WEST VIRGINIA CODE: §11-8-6

§11-8-6. Aggregate of taxes on different classifications; taxing units authorized to lay levies.

The aggregate of taxes assessed in any one year by all levying bodies, except as provided by section twenty-three of this article, shall not exceed 50¢ on each one hundred dollars' assessed valuation on Class I property; $1 on Class II property; $1.50 on Class III property; and $2 on Class IV property.

The fiscal bodies of the taxing units of the state are hereby authorized to lay levies within the limitations of the "Tax Limitation Amendment" for the purposes and subject to the several maximums specified by sections six-a to seven, inclusive, of this article.

WV Legislature