WEST VIRGINIA CODE: §11-8-6B

§11-8-6b. Maximum levies on each classification by county courts; order of levies.

County courts are hereby authorized to lay not in excess of the following maximum levies, for the purposes specified and in the following order:

(1) With respect to the county as a whole for the payment of (a) interest and sinking fund requirements for bonded indebtedness incurred prior to the adoption of the Tax Limitation Amendment; and (to the extent not so required), (b) other legally incurred contractual indebtedness, not bonded, if any, incurred prior to the adoption of the Tax Limitation Amendment, of the county as follows: On Class I property, twenty-five one hundredths of 1¢; on Class II property, one half of 1¢; and on Classes III and IV property, 1¢.

(2) With respect to a magisterial or special taxing district for which the county court is required to lay the levy, for the payment of (a) interest and sinking fund requirements for bonded indebtedness, incurred prior to the adoption of the Tax Limitation Amendment; and (to the extent not so required), (b) other legally incurred contractual indebtedness not bonded, if any, incurred prior to the adoption of the Tax Limitation Amendment, as follows: On Class I property, two and fifteen one hundredths cents; on Class II property, four and three tenths cents; and on Classes III and IV property, eight and six tenths cents.

(3) For general county current expense as follows: On Class I property, eleven and nine tenths cents; on Class II property, twenty-three and eight tenths cents; and on Classes III and IV property, forty-seven and six tenths cents. But in a county where the total assessed valuation of all classes of property is less than $6 million, the county court may, with the prior written approval of the Tax Commissioner, exceed the rates of levy for general county current expense by not more than twenty-five percent of the rates specified: Provided, however, That if the rates of levy under paragraph (3) of this section are not required in whole or in part for the purpose for which they are allocated, the county court may, with the prior written approval of the State Tax Commissioner, surrender to the county board of education such unused parts of the authorized rates of levy as provided herein.

WV Legislature