WEST VIRGINIA CODE: §11-8-8

§11-8-8. Levies by board of public works; certification.

The state board of public works shall, on or before April 15 of each year, levy on the one hundred dollars' valuation of each class of property subject to taxation in the state the rates fixed by section six-a of this article. The board shall forthwith certify its action to the State Tax Commissioner and to the assessor of each county.

WV Legislature