WEST VIRGINIA CODE: §11-8-9

§11-8-9. Meetings of local levying bodies.

(a) Each local levying body shall hold a meeting or meetings between March 7 and March 28 for the transaction of business generally and particularly for the business herein required.

(b) When a levy is placed on the ballot for consideration during a primary election, each local levying body may extend its time to meet as a levying body until June 1 of that year.

(c) The State Auditor shall propose rules for legislative approval in accordance with §29A-3-1 *et seq.* of this code to implement the purposes of this subsection. The proposed rules shall include a procedure for a local levying body to apply for permission to extend the time to meet as a levying body, requiring the local levying body to cite the reason a timely meeting was not held and that the meeting, if approved by the State Auditor, be held in compliance with §6-9A-1 *et seq.* of this code relating to open governmental proceedings at a time set by the State Auditor.

(1) The State Auditor shall require all levying bodies to file a report of their meetings as required in this article with the State Auditor on or before April 1.

(2) The State Auditor shall notify any levying body that has not filed a report of its meetings to the State Auditor by April 1 that the levying body must meet and file a report of that meeting no later than April 15.

(3) For any meeting after April 15, the State Auditor may allow a late meeting and late report if the State Auditor finds good cause to so allow a meeting and report to be filed after April 15.

WV Legislature