WEST VIRGINIA CODE: §17-10-23

§17-10-23. Levy tax on property outside municipalities.

The county court of each county may levy a tax on all property situated outside of municipalities as follows: On class one property, as defined by law, not to exceed twelve and one- half cents on the $100' valuation, and on class two property, as defined by law, not to exceed 25¢ on the $100' valuation. The levy tax shall be collected by the sheriff and the proceeds thereof shall be paid into the State Treasury and credited to the road fund for the benefit of and to be expended for the maintenance, repair, construction and reconstruction of the roads of the county, outside of municipalities, in which the tax was raised.

WV Legislature