WEST VIRGINIA CODE: §19-21-11

§19-21-11. Tax levy to pay preliminary expenses; delinquent tax as lien on property; disposition of funds.

For the purpose of paying expenses incurred or to be incurred in organizing such district, making surveys of the same, assessing benefits and damages, and to pay other expenses necessary to be incurred, before the board of supervisors shall be empowered by subsequent provisions of this article to provide funds to pay the total cost of works and improvements of the district, the board of supervisors of any drainage district organized under the provisions of this article shall, as soon as elected and qualified, levy a uniform tax of not more than 50¢ per acre upon each acre of land and each mile of right-of-way within such district, as shown by preliminary report of the engineer required by section four of this article. In case the boundary lines of the district shall be extended under the provisions of a subsequent section of this article so as to include lands and other property not described in the petition, the same uniform tax shall be made on such lands and other property as soon as the same shall have been made and included in the district. In case lands are included in the district and assessed in accordance with this provision which it subsequently develops should not have been included, taxes collected from such lands shall be returned to the owners of such lands. Such tax shall be due and payable as soon as assessed and if not paid within sixty days after the tax has been levied the same shall become delinquent. It shall become a lien on the land and other property against which it has been assessed and the delinquent list shall be certified by the secretary of the district to the sheriff of the county wherein the property so assessed is situated, and the same shall be collected by the sheriff in the same manner as state and county taxes, and bear the same penalty. In case the sum received from such assessment exceeds the total cost of items for which the same has been levied, the surplus shall be placed in the General Fund of the district and used to pay cost of construction: Provided, That if the district be dissolved before the improvements are completed, the amount of the surplus, if there be any, shall be prorated and refunded to the landowners paying such uniform tax.

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