

# WEST VIRGINIA CODE: §19-21-18

## **§19-21-18. Levying of tax to pay costs of completion; tax lien.**

After the lists of lands and other property, with the assessed benefits and the decree and judgment of court, have been filed in the office of the clerk of the county court of each county in which any of such lands are situate, as provided in section fifteen of this article, then the board of supervisors shall without any unnecessary delay, levy a tax of such portion of such benefits on all lands and other property in the district to which benefits have been assessed as may be found necessary by the board of supervisors to pay the costs of the completion as shown in "the plan for reclamation" and in carrying out the objects of such district, plus ten percent of such total amount for emergencies. The taxes so levied shall be a lien upon all the real property in the district from the time the same is levied, and shall be entitled to preference over all demands, encumbrances, executions or liens whatsoever except state and county taxes, and shall continue until such taxes, with any penalty and costs that may accrue thereon, shall have been paid. The tax shall be apportioned to and levied on each tract of land or other property in such district in proportion to the benefits assessed and not in excess thereof, and in case bonds are issued as hereinafter provided, then the amount of the interest, as estimated by the board of supervisors, which will accrue on such bonds shall be included and added to such tax, but the interest to accrue on account of the issuing of such bonds shall not be construed as a part of the costs of construction in determining whether or not the expenses and costs of making such improvements are or are not equal to or in excess of the benefits assessed. Within thirty days after the assessment of benefits is made and the amount of taxes to be levied against each piece of property has been determined, the property owners shall have the privilege of paying such taxes in full. The secretary of the board of supervisors, as soon as such total tax is levied, shall, at the expense of the district, prepare a list of all taxes levied, in the form of a well-bound book, which book shall be indorsed and named "drainage tax record of ..... drainage district ....., " which indorsement shall also be printed or written at the top of each page in such book and shall be signed and certified by the president and secretary of the board of supervisors, attested by the seal of the district, and the same shall thereafter become a permanent record in the office of the secretary.