WEST VIRGINIA CODE: §19-21-19

§19-21-19. Annual installment tax; certification thereof to sheriff.

The board of supervisors shall each year thereafter determine, order and levy the amount of the annual installment of the total taxes levied under the preceding section, which shall become due and be collected during said year at the same time that state and county taxes are due and collected, which annual installment and levy shall be evidenced and certified by such board not later than July first of each year to the sheriff of each county in which any of the lands or other property subject to such drainage district tax are situated. The certificate of such installment tax shall be in substantially the following form:

, and the second
State of West Virginia
SS.
County of
To, sheriff of said county:
This is to certify that by virtue and authority of the laws of West Virginia relating to drainage districts, the board of supervisors of
Witness the signature of the president of such board of supervisors, attested by the seal of such district, and the signature of the secretary of said board, this day of

President of District.