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:

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 ..... drainage district of West Virginia has levied and does hereby levy the sum of $..... as the annual installment of tax for the year 19.... of the total tax levied under the provisions of said laws; and the board of supervisors of such district, by and with the authority of said laws, has levied also the sum of $..... as a maintenance tax for such year. Said annual installment of tax and maintenance tax on the real estate and other property in such drainage district situate in your county are set out in the following table, in which are: First, the names of the owners of such lands and other property, as they appear in the decree of the court organizing such district, are as they appear on the records of the clerk of the county court on April 1 of each year subsequent to the decrees of the court; second, the descriptions of such lands and other property opposite the names of such owners; third, the amount of such installment of tax levied on each tract of real estate and other property; and fourth, the amount of maintenance tax levied against the same. Such taxes shall be collectible and payable for the present year at the same time that state and county taxes are due and collected, and you are directed and ordered to demand and collect such taxes between October 1, and last day of December of the present year, and this certificate "drainage tax book" shall be your warrant and authority for making such demand and collection.

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 ....., 19.....

.....

WV Legislature

President of District.

Then shall follow a table of schedules showing in properly ruled columns, first, the names of the owners of such lands and other property; second, the description of such lands and other property opposite the names of such owners; third, the amount of such annual installment tax levied on each tract of land or piece of property; fourth, the amount of maintenance tax; fifth, a blank column in which the sheriff of the county shall record the several amounts as collected by him sixth, a blank column in which the sheriff shall record the date of payment of the different sums; seventh, a blank column in which the sheriff shall record the names of the person or persons paying the several amounts. The columns in which the annual installment tax and the maintenance tax, if any, appear shall be correctly totaled and the total amount shall correspond to the amount set out in the above-mentioned certificate. Such certificate and table shall be prepared in the form of a well-bound book which shall be indorsed and named "drainage tax book"..... drainage district ..... county, West Virginia, for the year 19...., which indorsement shall also be printed at the top of each page in said book.

WV Legislature