WEST VIRGINIA CODE: §19-21-39

§19-21-39. Maintenance and preservation of ditches, etc.; maintenance tax; collection thereof by sheriff.

To maintain and preserve the ditches, drains, levees or other improvements made pursuant to this article and to strengthen, repair and restore the same, when needed, and for the purpose of defraying the current expenses of the district, the board of supervisors may, upon the completion of such improvements, and on or before July 1, in each year thereafter, levy a tax upon each tract or parcel of land and upon corporate property within the district, to be known as a "maintenance tax." Such maintenance tax shall be apportioned upon the basis of the net assessments of benefits accruing for original construction, shall not exceed ten percent thereof in any one year, and shall be certified to the sheriff of each county in which lands of such districts are situated in the same manner and at the same time as the annual installment tax is certified. The sheriff of the county shall demand and collect the maintenance tax and the return thereof at the same time and in the same manner as is provided herein for the annual installment tax.

WV Legislature