WEST VIRGINIA CODE: §19-21A-11

§19-21A-11. Authority of counties and municipalities to expend money for works of improvement; levy.

A county commission or the governing body of any municipality that may reasonably be expected to receive a benefit from the construction, improvement, operation, or maintenance of any works of improvement may expend money for such construction, improvement, operation, or maintenance if this expectation exists as to any part of the county or municipality and even though such works of improvement are not located within the corporate limits of the county or municipality or are not within this state: *Provided*, That if the expenditure is not made directly by the county commission or the governing body of the municipality for such purpose, it shall be made only through the committee or the conservation agency. The governing bodies or municipalities, or county commissions may set up in their respective budgets funds to be spent for such purposes and municipalities and counties may levy and collect taxes for such purposes in the manner provided by law: Provided, however, That in case sufficient funds cannot be raised by ordinary levies, additional funds may be raised by municipalities and counties as provided by §11-8-16 of this code.

WV Legislature