WEST VIRGINIA CODE: §7-11B-20

§7-11B-20. Tax increment financing obligations -- authority to issue.

For the purpose of paying project costs, or for the purpose of refunding notes issued under this article for the purpose of paying project costs, the county commission or municipality creating the development or redevelopment district may issue tax increment financing obligations payable out of tax increments and other revenues deposited to the tax increment financing fund of the development or redevelopment district.