WEST VIRGINIA CODE: §7-3-13

§7-3-13. Limitation on amount of debt; increase of levies.

Notwithstanding the provisions of general law, any county court authorized by this act to issue bonds, may become indebted for the purposes in this act authorized, to any amount, including all other indebtedness, up to but not exceeding five percent of the value of the taxable property in such county as shown by the last assessment thereof for state and county purposes next prior to the authorization of such bonds, subject to the levy limitations as provided in the Constitution. For the purpose of effectuating the provisions and purposes of this act and for the purpose of obtaining revenue to pay said bonds and their interest, or for the purpose of redeeming said bonds in whole or in part, such court may and is authorized to increase the levies on each class of property not to exceed fifty percent of the rates authorized by section ten, article eight, chapter sixty-seven, acts of the Legislature, second extraordinary session, one thousand nine hundred thirty-three, not to exceed three years, and may submit to the voters of the county the question of authorizing such increase, not to exceed three years, at the same time and as a part of the scheme to issue said bonds and provide for the payment thereof. Such increase of levies shall not continue for more than three years without submission to the voters, but the question of future levy increases for such purposes may be again submitted to the voters.

Upon the question of issuance of such bonds, providing for the payment thereof, the increase of said levies, at least sixty percent of the votes cast shall be in favor thereof, as provided by general law.