WEST VIRGINIA CODE: §8-18-15

§8-18-15. Bonds to pay municipality's share of cost of improvements.

Every municipality is also empowered and authorized to issue and sell its bonds, as provided in this article for the sale of other bonds, to pay any part of the cost of such improvements to be paid by the municipality, and such municipality may levy taxes in addition to all other taxes authorized by law, to pay such bonds and interest thereon: Provided, That the total indebtedness of the municipality for all purposes shall not exceed five percent of the total value of all taxable property therein.