

REVENUE – LOCAL TAX

The Board shall annually adopt a resolution levying county school taxes as authorized by the Constitution, action of the State Legislature, the laws of the State of West Virginia, and the voters of the county, including taxes to meet the principal and interest on outstanding bonds. This levy shall be uniform throughout the county and the funds shall be distributed and expended without regard to the locality from which collected.

Certification and Publication of Levy Estimates

The Board of Education shall, at the session between the seventh and twenty-eighth days of March, if the laying of a levy has been authorized by the voters of the district ascertain the proposed rate of levy in cents on each one hundred dollars' assessed valuation of each class of property and the resulting amount of revenue to be raised by the levy of taxes for the current fiscal year.

The secretary of the Board shall forward immediately a certified copy of the statement to the tax commissioner and shall publish the statement forthwith. The session shall then stand adjourned until the third Tuesday in April, at which time it shall reconvene.

REFERENCE: West Virginia Code, 11-8-5, et seq; 18-9-1

DATE: 8/4/15, 2/1/10, 2/5/07, 8/21/95, 7/22/91