

In general, West Virginia tends not to rely on local option taxes to fund road infrastructure, aside from property taxes. It is also one of only four states with no system of locally-controlled highways. In public transit, however, local property taxes play an important role.

1. Fuel and Vehicle Taxes

None.

2. Property Taxes and Assessments

With 60% voter approval, cities and counties can adopt special property tax levies beyond the ordinary legal limits for up to three years for purposes that are specified in advance. The maximum rates of these special levies depend on the type of property and the level of government adopting the tax.¹ Although public transit authorities cannot impose property taxes of their own, local governments can levy them on their behalf. A total of seven transit districts statewide are currently supported by these taxes, but no centralized information on their tax revenues is available.²

Without voter approval, counties may adopt property taxes on their unincorporated areas up to 0.25%, in order to help fund the construction and maintenance of roads.³ The state publishes data on property tax rates, but this does not provide information on which taxes are used for these purposes.⁴

3. Sales and Other Taxes

None.

¹ West Virginia State Code, § 11-8-16.

² West Virginia State Auditor's Office, Public Utilities Division, "2000 Levy Rates"; Letter from West Virginia Dept. of Transportation, Division of Public Transit (December 21, 2000).

³ West Virginia State Code, § 17-10-23.

⁴ West Virginia State Auditor's Office, Public Utilities Division, "2000 Levy Rates." Thirteen counties and numerous townships have "excess levies" that are used for special purposes, but the publication doesn't specify what they're used for.

WEST VIRGINIA

Overview of County, District, and Local Transportation Tax Laws

| Tax Type | State Statute | Tax Name | Areas | Permitted Rates | Maximum Duration | Purposes | Adoption Process |
|----------|-------------------|---|-------|---|------------------|---------------------------------------|------------------|
| Property | W.V.S.C. 11-8-16 | "Special/additional" property levies | C, M | Up to 0.143% for counties; Up to 0.125% for cities | 3 years | Any* | C (60%) |
| | W.V.S.C. 17-10-23 | Levy on property outside municipalities | C | Up to 0.25% on unincorporated areas | - | Construction and maintenance of roads | B |

* Projects must be specified in advance

A = State Law
 B = County/Local Law
 C = Popular Vote