WEST VIRGINIA CODE: §16-13B-11

§16-13B-11. Construction of projects; assessments; corner lots, etc.

(a) Each board is hereby empowered and authorized to order and cause to be constructed, within its respective assessment district, any project for the benefit of said assessment district or any part thereof. Upon the completion of a project or any part thereof, (1) the property located within the assessment district abutting on a wastewater or water project or abutting upon that portion of a public way within the assessment district in which such wastewater or water project shall be constructed, or (2) the property protected by the flood relief project, may be charged by the assessment district in which the project is located with all or any part of the cost thereof, including the cost of such wastewater or water project across public ways. No lot or parcel of land abutting any portion of a project, in which is located outside of an assessment district shall be subject to any assessment unless and until the owner of such lot or parcel receives any services provided by the project, in which event such lot or parcel may be subject to assessment under section twenty of this article.

(b) Assessments made with respect to wastewater or water projects shall be subject to the restrictions set forth in this subsection and subsection (c) of this section. In case of a corner lot, or acreage which has not been divided into lots, frontage which may be assessed shall be measured along the longest dimension thereof abutting on each public way in which a wastewater or water project is constructed, but if the project is constructed on two or more sides then such corner lot, or acreage which has not been divided into lots, shall be charged only with the side on which the project is first completed unless such lot or acreage is two hundred feet or more in depth measured from such first side, in which event the corner lot, or acreage which has not been divided into lots, shall be charged only with the footage in excess of two hundred feet. Any lot, or any acreage which has not been divided into lots, having a depth of two hundred feet or more and abutting on two or more public ways, one on the front and one in the rear of said lot, or said acreage which has not been divided into lots, shall be assessed on both of said public ways, if a project is constructed on both such public ways. Where a corner lot, or any acreage which has not been divided into lots, has been assessed on both ends, it shall not be assessed on the side, and where it has been assessed on the side, it shall not be assessed on either end.

(c) In case of corner lots, or any acreage which has not been divided into lots, where the cost of a wastewater or water project along one dimension is not assessed against the owner thereof, and in the case of lots, or acreage, less than two hundred feet deep abutting at each end on a public way in which a project is completed, the cost of the project along the dimension or end not assessed against the property owner shall in every case be apportioned and assessed against the other property abutting on the public way within the assessment district being improved, in the manner of apportionment of the cost of improvements in intersections.