WEST VIRGINIA CODE: §16-13D-10

§16-13D-10. Items included in cost of properties.

The cost of any water supply, wastewater transportation, treatment system, or stormwater system acquired or constructed under this article shall be considered to include the cost of the acquisition or construction thereof, the cost of all property rights, easements and franchises considered necessary or convenient therefor and for the improvements and extensions thereto; interest upon bonds prior to and during construction or acquisition and for six months after completion of construction or of acquisition of the improvements and extensions; engineering, fiscal agents and legal expenses; expenses for estimates of cost and of revenues, expenses for plans, specifications and surveys; other expenses necessary or incident to determining the feasibility or practicability of the enterprise, administrative expense, and such other expenses as may be necessary or incident to the financing herein authorized, and the construction or acquisition of the properties and the placing of same in operation, and the performance of the things herein required or permitted, in connection with any thereof.

WV Legislature