WEST VIRGINIA CODE: §16-13E-12

§16-13E-12. Payment of assessments to sheriff; report to community enhancement district; collection of delinquent assessments.

The assessments imposed pursuant to this article will not be considered to be ad valorem taxes or the equivalent of ad valorem taxes under any other provision of this code: Provided, That for the exclusive purposes of collection of the assessments imposed under section eight of this article and enforcement of the assessment liens created by section thirteen of this article, the provisions of chapter eleven-a of this code shall apply as if the assessments were taxes as that term is defined in section one, article one of that chapter. The sheriff shall promptly deposit all assessments upon receipt thereof in a segregated account established by the sheriff for such purpose and shall maintain a record of the assessments so received. Each month, the sheriff shall pay all moneys collected for the community enhancement district into the district treasury or if the sheriff consents to a trustee for the benefit of bondholders if assessment bonds are issued by the community enhancement district. Payments to the community enhancement district shall be made in the time set forth in section fifteen, article one, chapter eleven-a of this code and the sheriff shall be entitled to take a commission for collection of the assessments on behalf of the community enhancement district, as provided in section seventeen of said article. For each tax year, the sheriff will prepare and deliver to the board of each community enhancement district located in the county, a statement setting forth the aggregate amount of assessments received for such district and the name of any property owner who failed to pay the assessments due and payable for the period in question. This report shall be due on or before August 1, of the following year. The sheriff is authorized to collect delinquent assessments and enforce the liens created in section thirteen of this article as if those assessments were delinquent real property taxes and the liens are tax liens using the enforcement tools provided in articles two and three, chapter eleven-a of this code.

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