WEST VIRGINIA CODE: §19-21-23

§19-21-23. Lien of bonds; collection of annual tax to pay bonds; nonpayment of bond; receiver.

All bonds issued by supervisors under the terms of this article shall be a lien on all lands or other property so assessed in the district, and the board of supervisors shall see to it that a tax is levied annually and collected under the provisions of this article so long as it may be necessary to pay any bond issued or obligation contracted under its authority; and the making of such assessments or levy and collection may be enforced by mandamus.

If any bond or interest coupon or any bond issued by such board is not paid within thirty days after its maturity, it shall be the duty of the circuit court of the proper county, on application of any holder of such bond or interest coupon so overdue, to appoint a receiver to collect the taxes aforesaid; and the proceeds of such taxes and collections shall be applied, after payment of costs, first to overdue interest, and then to payment pro rata of all bonds issued by such board which are then due and payable; and such receiver may be directed by suit to foreclose the lien of such taxes on such lands; and the suits so brought by such receiver shall be conducted in all matters as suits by the board as hereinbefore provided, and with like effect, and the decrees and deed therein shall have the same presumptions in their favor: Provided, however, That when all such past due sums have been paid, the receiver shall be discharged, and the affairs of the district conducted by the board of supervisors of such district as hereinbefore provided.

WV Legislature