WEST VIRGINIA CODE: §22c-4-13

§22C-4-13. Items included in cost of properties.

The cost of any solid waste facilities acquired under the provisions of this article includes the cost of the acquisition or construction thereof, costs of closure of solid waste facilities, the cost of all property rights, easements and franchises deemed necessary or convenient therefor and for the improvements and extensions thereto; interest upon bonds or notes prior to and during construction or acquisition and for twelve 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.