WEST VIRGINIA CODE: §33-21-18

§33-21-18. Assessments -- Generally.

(a) Assessments may from time to time be levied upon subscribers of a domestic reciprocal insurer liable therefor under the terms of their policies by the attorney upon approval in advance by the subscribers' advisory committee; or by the receiver, conservator, rehabilitator or liquidator, in liquidation proceedings of the insurer.

(b) Each such subscriber's share of a deficiency for which an assessment is made, but not exceeding in any event his aggregate contingent liability as computed in accordance with section twenty of this article, shall be computed by applying to the premium earned on the subscriber's policy or policies during the period to be covered by the assessment, the ratio of the total deficiency to the total premiums earned during such period upon all policies subject to the assessment.

(c) In computing the earned premiums for the purposes of this section, the gross premium received by the insurer for the policy shall be used as a base, deducting therefrom only charges not recurring upon the renewal or extension of the policy.

(d) No such subscriber shall have an offset against any assessment for which he is liable, on account of any claim for unearned premium or losses payable.

WV Legislature