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**WEST VIRGINIA CODE CHAPTER 36A**  
**ARTICLE 7**

WV Legislature

**§36A-7-1. Assessments and taxes.**

Each unit and its proportionate undivided interest in the common elements as determined by the declaration and any amendments thereof shall be assessed and taxed for all purposes as a separate parcel of real estate entirely independent of the building or property of which the unit is a part. Neither the building, the property nor any of the common elements shall be assessed or taxed separately after the declaration and declaration plan are recorded, nor shall the same be subject to assessment or taxation, except as the units and their proportionate undivided interests in the common elements are assessed and taxed pursuant to the provisions of this section.

**§36A-7-2. Assessment of charges.**

All sums assessed by resolutions duly adopted by the council against any unit for the share of common expenses chargeable to that unit shall constitute the personal liability of the owner of the unit so assessed and shall, until fully paid, together with interest thereon at the rate of six percent per annum from the thirtieth day following the adoption of such resolutions, constitute a charge against such unit which shall be enforceable as provided in section three of this article.

**§36A-7-3. Method of enforcing charges.**

Any charge assessed against a unit may be enforced by a civil action by the council acting on behalf of the unit owners, provided that each suit when filed shall refer to this chapter and to the unit against which the assessment is made and the owner thereof and shall be indexed by the clerk of the county court of the county in which the unit is situate as lis pendens. Any judgment against a unit and its owner shall be enforceable in the same manner as is otherwise provided by law.

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**§36A-7-4. Mechanics' liens against units.**

Any mechanics' liens arising as a result of repairs to or improvements of a unit by a unit owner shall be liens only against such unit. Any mechanics' liens arising as a result of repairs to or improvements of the common elements, if authorized in writing pursuant to a duly adopted resolution of the council, shall be paid by the council as a common expense and until so paid shall be liens against each unit in a percentage equal to the proportionate share of the common elements relating to such unit.

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**§36A-7-5. Unpaid assessments at time of voluntary sale of unit.**

Upon the voluntary sale or conveyance of a unit, the purchaser shall be jointly and severally liable with the seller for all unpaid assessments for common expenses which are a charge against the unit as of the date of the sale or conveyance, but such joint and several liability shall be without prejudice to the purchaser's right to recover from the seller the amount of any such unpaid assessments which the purchaser may pay, and until any such assessments are paid they shall continue to be charged against the unit which may be enforced in the manner set forth in section three of this article: Provided, however, That any person who shall have entered into a written agreement to purchase a unit shall be entitled to obtain a written statement from the treasurer setting forth the amount of unpaid assessments charged against the unit and its owners, and if such statement does not reveal the full amount of the unpaid assessments as of the date it is rendered, neither the purchaser nor the unit shall be liable for the payment of an amount in excess of the unpaid assessments shown thereon. Any such excess which cannot be promptly collected from the former unit owner may be reassessed by the council as a common expense to be collected from all of the unit owners, including the purchaser, his successors and assigns.