WEST VIRGINIA CODE: §61-9-9

§61-9-9. Permanent injunction; tax imposed on property.

Whenever a permanent injunction is granted against any person or persons for maintaining a nuisance as in this article defined, there shall be imposed upon such nuisance and against the person or persons maintaining the same a tax of $300: Provided, however, That such tax may not be imposed upon the personal property or against the owner or owners thereof who have proven innocence as hereinbefore provided, or upon the real property or against the owner or owners thereof who shall show to the satisfaction of the court or judge thereof, at the time of the granting of the permanent injunction, that he or they have in good faith permanently abated the nuisance complained of. The imposition of such tax shall be made by the court as a part of the proceedings, and the clerk of such court shall make and certify a return of the imposition of such tax thereon to the county assessor, who shall enter the same as a tax upon the property and against the persons upon which or whom the lien was imposed, as a proper tax and charge upon such real or personal property, when making up his assessments for the next ensuing year, unless the same shall have been paid before such books are made up; and the same shall be and remain a perpetual lien upon all property, both real and personal, used for the purposes of maintaining such nuisance, except as herein excepted, until fully paid. The payment of such tax shall not relieve the persons or property from any other taxes provided by law. The provisions of the laws relating to the collection of taxes in this state, the delinquency thereof, and sale of property for taxes, shall govern in the collection of the tax herein prescribed insofar as the same are applicable; and the said tax collected shall be applied in payment of any deficiency in the costs of the action and abatement on behalf of the state to the extent of such deficiency after the application thereto of the proceeds of the sale of the personal property as hereinbefore provided, and the remainder of such tax, together with the unexpended portion of the proceeds of personal property, shall be paid into the county treasury.

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