WEST VIRGINIA CODE: §7-25-17

§7-25-17. Notice to property owners of assessments; correcting and laying assessments; report on project completion.

(a) Prior to the issuance of assessment bonds or the levying of any assessments, the board shall cause a report to be prepared describing each lot or parcel of land located within the resort area district to be assessed for the project and setting forth the total cost of the project based on the contract with the governmental agency, the accepted bid or bids, or a cost estimate certified by a professional engineer, and all other costs incurred prior to the commencement of construction and the future administrative costs, and the respective amounts chargeable upon each lot or parcel of land and the proper amount to be assessed against the respective lots or parcels of land with a description of the lots and parcels of land as to ownership and location. If two or more different kinds of projects are involved, the report shall set forth the portion of the assessment attributable to each respective project. The board shall thereupon give notice as specified below to the owners of real property to be assessed that on or after a date specified in the notice an assessment will be deemed granted against the property. The notice shall state that the owner of assessed property, or other interested party, may on said date appear before the board to move the revision or correction of the proposed assessment and shall show the total cost of the project, whether the assessments will pay for all, or a part of, the total cost of the project and the lots or parcels of property to be assessed and the respective amounts to be assessed against such lots or parcels, with a description of the respective lots and parcels of land as to ownership and location. The notice shall be mailed, using reasonable efforts, to the owners of real property to be assessed for a proposed project as provided in subsection (c) of this section, posted in multiple, conspicuous public locations within such district and published as a Class II legal advertisement in compliance with the provisions of article three, chapter fifty-nine of this code, and the publication area for such publication is the resort area district. On or after the date so advertised, the board may revise, amend, correct and verify the report and proceed by resolution to establish the assessments as corrected and verified and shall certify the same to the governing body which created the district.

(b) Upon completion of a project, the board shall prepare a final report certifying the completion of the project and showing the total cost of the project and whether the cost is greater or less than the cost originally estimated. If the total cost of the project is greater or less than the cost shown in the report prepared prior to construction, the board may revise the assessment charged on each lot or parcel of property pursuant to subsection (a) of this section to reflect the total cost of the project as completed, and in doing so shall, in the case of an assessment increase only, follow the same procedure with regard to notice and providing each owner of assessed property the right to appear before the board to move for the revision or correction of such proposed reassessment as required for the original assessment. If the assessment is decreased, the board shall, by resolution and written notice to the sheriff of the county in which the resort area district is located, cause the next

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installment or installments or assessments then due and payable by each affected property owner to be reduced pro rata, and shall provide written notice to such property owners of the amount of such decrease by the deposit of such notice in the United States mail, postage prepaid.

(c) For purposes of the mailing of each notice to owners of real property required by this section, reasonable efforts shall be made to mail such notice to all owners of real property required to receive notice under this section using the real property tax records and land books of the county in which such district is located and any lists maintained by a resort operator or homeowners association within such district. Such notice shall be also mailed to each president of a homeowners association, if any, located within a district which has registered with a resort operator to receive such information. Immaterial defects in the mailing of such notices shall not affect the validity of such notices.

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