

# WEST VIRGINIA CODE: §7-25-21

## **§7-25-21. Payment of assessments to sheriff; report to resort area district; collection of delinquent assessments.**

(a) The assessments authorized to be imposed pursuant to this article will not be considered to be ad valorem taxes or the equivalent of ad valorem taxes under any provision of this code: Provided, That for the exclusive purposes of collection of the assessments authorized to be imposed under this article and enforcement of the assessment liens created by section twenty-two of this article, the provisions of chapter eleven-a of this code shall apply as if the assessments were taxes as that term is defined in section one, article one of that chapter: Provided, That any property subject to assessments may not be sold to satisfy such lien.

(b) The sheriff shall promptly deposit all assessments upon receipt thereof in a segregated account established by the sheriff for such purpose and shall maintain a record of the assessments so received. Each month, the sheriff shall pay all moneys collected for the resort area district into the district treasury or, if the sheriff consents, to a trustee for the benefit of bondholders if assessment bonds are issued by the resort area district.

(c) Payments to the resort area district shall be made in the time set forth in section fifteen, article one, chapter eleven-a of this code and the sheriff shall be entitled to take a commission for collection of the assessments on behalf of the resort area district, as provided in section seventeen of said article.

(d) For each tax year, the sheriff will prepare and deliver to the board of each resort area district located in the county, a statement setting forth the aggregate amount of assessments received for such district and the name of any property owner who failed to pay the assessments due and payable for the period in question. The report shall be due on or before August 1, of the following year.

(e) The sheriff is authorized to collect delinquent assessments and enforce the liens created in section twenty-two of this article as if those assessments were delinquent real property taxes and the taxes are tax liens using the enforcement tools provided in articles two and three, chapter eleven-a of this code.