WEST VIRGINIA CODE: §7-25-22

§7-25-22. Liens; recording notice of liens; priority; release of lien; notice to future property owners.

(a) With the exception of property exempt from assessment pursuant to §7-25-18 of this code, there shall be a lien on all real property located within the resort area district for the assessments imposed by §7-25-17 of this code, which shall attach to those parcels made subject to the assessment on the date specified in the notice to property owners. A notice of the liens of the assessments referring to the assessing resolution and setting forth a list of the property assessed, described respectively as to amounts of assessment, ownership, and location of the property, shall be certified, by the chair and secretary of the board, to the clerk of the county commission of the county in which the project is located. The county clerk shall record the notice of the lien in the appropriate trust deed book or other appropriate county lien book and index the lien in the name of each owner of real property assessed. From the date of an assessment, the trustee, for the benefit of bondholders if assessment bonds are issued by the resort area district, and/or the district has the lien and is entitled to enforce the lien in its, his, her, or their name to the extent of the amount, including principal and interest and any penalty due for any failure to pay an installment when due, of the assessments and against the property to which the assessment applies, as to any assessment not paid as and when due. The trustee or the district, as an alternative to the enforcement provision set forth in §7-25-21 of this code, are granted all legal remedies necessary to collect the assessment. The assessments are and constitute liens for the benefit of the resort area district or the trustee, for the benefit of bondholders if assessment bonds are issued by the resort area district, upon the respective lots and parcels of land assessed and have priority over all other liens except: (1) Any liens for land taxes due the state, county, and municipality; (2) any liens for preexisting special assessments provided under this code; and (3) any liens by a lien creditor, including, without limitation, any lien creditor secured by a deed of trust lien, with respect to any of the lots or parcels of land with a lien properly recorded with the Clerk of the County Commission of the county in which the lots or parcels of land are located prior to the time that the notice of the assessment lien is recorded. If any assessment is revised in accordance with this article, the lien created by this section extends to the revised assessment and has the same priority as the priority of the lien created upon the laying of the original assessment. The assessments and interest thereon shall be paid by the owners of the property assessed as and when the installments are due. Following the payment in full of any assessment bonds including any interest thereon, the chair and secretary of the board shall execute a release of all liens and shall certify the release to the county clerk for recondition.

(b) Following the grant of any assessment on property as provided in this article, the seller of the property shall provide reasonable disclosure to the buyer in the real estate contract that an assessment has been granted on the property, the amount of the assessment, and the duration of the assessment.

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