

WEST VIRGINIA CODE: §7-25-3

§7-25-3. Definitions.

For purposes of this article:

- (a) "Assessment" means the fee, including interest, paid by an owner of real property located within a resort area district to pay for the cost of a project or projects constructed upon, or benefitting, or protecting such property and administrative expenses thereto, and to pay for the cost of service, which fees are in addition to all taxes and other fees levied on the property.
- (b) "Assessment bonds" means special obligation bonds or notes issued by a resort area district which are payable from the proceeds of assessments.
- (c) "Board" means a resort area board created pursuant to this article.
- (d) "Code" means the Code of West Virginia, 1931, as amended by the Legislature.
- (e) "Commercial business property owner" means a person owning nonresidential, real property in the district used for business or commerce.
- (f) "Cost" means the cost of any or all of the following:
 - (1) Providing services within a resort area district;
 - (2) Construction, reconstruction, renovation, and acquisition of all lands, structures, real or personal property, rights, rights-of-way, franchises, easements, and interests acquired or to be acquired by a resort area district;
 - (3) All machinery and equipment, including machinery and equipment needed to provide, expand, or enhance services to a resort area district;
 - (4) Financing charges and interest prior to and during construction and, if deemed advisable by a resort area district, for a limited period after completion of construction;
 - (5) Interest and reserves for principal and interest, including costs of bond insurance and any other type of financial guarantee;
 - (6) Costs of issuance in connection with the issuance of assessment bonds or resort service fee bonds;
 - (7) The design of extensions, enlargements, additions, and improvements to the facilities of a resort area district;

- (8) Architectural, engineering, financial, and legal services;
- (9) Plans, specifications, studies, surveys, and estimates of costs and revenues;
- (10) Administrative expenses necessary or incident to any project or service; and
- (11) Other expenses as may be necessary or incident to the provision of services or the construction, acquisition, and financing of a project.

(g) "Governing body" means the county commission of a county.

(h) "Governmental agency" means the state government or any agency, department, division, or unit thereof; counties; municipalities; any watershed enhancement districts; soil conservation districts; sanitary districts; public service districts; drainage districts; school districts; urban renewal authorities; or regional governmental authorities established pursuant to this code.

(i) "Landowner" or "owner of real property" means the person or persons holding an interest in the record fee title to one or more parcels of real property, including residential, improved real property, and unimproved, developable real property, or of units within a multiunit property, including condominiums and townhouses, within a resort area district or a proposed resort area district: *Provided*, That the holder or holders of a deed of trust shall not be considered a landowner or owner of real property.

(j) "Parcel" shall mean:

- (1) A lot or parcel of real property as set forth on a plat covering such real property, or in the event no plat exists, as set forth on the tax maps of a county; or
- (2) A unit within a multiunit property as defined in §36B-1-103 of this code.

(k) "Person" means an individual, firm, partnership, corporation, limited liability company, voluntary association, or any other type of entity.

(l) "Primary resort operator" means any person owning and operating the primary outdoor recreational facility in a resort area that generates the greatest amount of revenue annually, and offering outdoor recreational services such as skiing, golfing, or boating to the general public.

(m) "Project" means the design, construction, reconstruction, establishment, acquisition, improvement, renovation, extension, enlargement, equipping, maintenance, repair (including replacements), and start-up operation of public buildings, culverts, streets, bridges (including approaches, causeways, viaducts, underpasses and connecting roadways), motor vehicle parking facilities (including parking lots, buildings, ramps, curb-line parking, meters, and other facilities deemed necessary, appropriate, useful, convenient, or incidental to the regulation, control, and parking of motor vehicles), public transportation, public recreation

centers, public recreation parks, bicycle paths and trails, hiking paths and trails, landscaping, swimming pools, tennis courts, golf courses, skating rinks, equine facilities, motor vehicle competition and recreational facilities, flood protection or relief projects, or the grading, regrading, paving, repaving, surfacing, resurfacing, curbing, curbing, widening, lighting, or otherwise improving any street, avenue, road, highway, alley, or way, or the building or renewing of sidewalks and flood protection; and the term shall mean and include any project as a whole, and all integral parts thereof, including all necessary, appropriate, useful, convenient, or incidental appurtenances and equipment in connection with any one or more of the above: *Provided*, That a project shall not include a facility or service that benefits only the resort operator, or which the resort operator charges a fee or obtains revenue, or that constitutes part of any facility or service provided by the resort operator, such as a ski lift or ski slope.

(n) "Purchase price" means the measure subject to the resort service fee authorized to be imposed by this article and has the same meaning as sales price. For purposes of this article, the purchase price of a good or service shall not include the taxes levied under §11-15-1 *et seq.* or §11-15A-1 *et seq.* of this code or any other provision of law.

(o) "Ranger" means a resort area ranger.

(p) "Resort area" means an area that:

(1) Is an unincorporated area with a contiguous geographic boundary within one county that has been defined by the process set forth in this article;

(2) Has a permanent population of less than 2,000 people, according to the most recent federal census;

(3) Derives the major portion of its economic well-being from businesses catering to the recreational and personal needs of persons traveling to or through the area;

(4) Is a destination location containing each of the following:

(i) Residential, improved real property;

(ii) One or more resort operators;

(iii) Commercial business properties such as retail stores, restaurants, and hotels or other lodging accommodations; and

(iv) Unimproved real property which remains developable;

(5) Does not include real property primarily used for manufacturing, milling, converting, producing, processing or fabricating materials, generating electricity, or the extraction or processing of minerals.

(q) "Resort area district" or "district" means a resort area district created pursuant to this article.

(r) "Resort operator" means any person owning and operating the primary outdoor recreational facilities in a resort area and offering outdoor recreational services such as skiing, golfing or boating to the general public.

(s) "Resort service fee" means the fee imposed on the purchase price of goods and services sold within a resort area district by any of the following establishments:

(1) Hotels, motels, campgrounds, lodges, and other lodging or camping facilities;

(2) Restaurants, fast-food stores, and other food service establishments selling prepared foods;

(3) Taverns, bars, nightclubs, lounges, and other public establishments that serve beer, wine, liquor, or other alcoholic beverages by the drink;

(4) Retail establishments;

(5) Entertainment facilities, including, but not limited to, theaters, amphitheaters, halls, and stadiums; and

(6) Recreational facilities and activities, including, but not limited to, ski resorts, golf courses, water sports, rafting, canoeing, kayaking, rock climbing, and zip lines.

(t) "Resort service fee bonds" means special obligation bonds or notes issued by a resort area district which are payable from the proceeds of resort service fees.

(u) "Service" includes, but is not limited to, snow removal; operation and maintenance of public transportation; maintenance, upgrade, and beautification of public common areas; maintenance and repair of roads and sidewalks; providing for the collection and disposal of garbage and other refuse matter; recycling; operation, upgrade, and maintenance of any projects or improvements; and any other public service authorized by this article, including fire protection and public safety. For purposes of this article, a common area shall not include any facility that benefits only the resort operator, or for which the resort operator charges a fee or obtains revenue, or which constitutes part of any facility or service provided by the resort operator, such as a ski lift or ski slope, golf course, or tennis facility.

(v) "Service assessment" means the fee imposed on owners of real property for the cost of service.

(w) "Sheriff" means the sheriff of the county in which a resort area district is located.