

# **WEST VIRGINIA CODE: §8-13-1**

## **PART I. POWERS OF TAXATION.**

### **§8-13-1. General property and benefit taxes.**

Every municipality shall have plenary power and authority:

(1) To levy and collect taxes on real and personal property for any municipal purpose within the limitations and subject to the classifications prescribed by the Constitution and the general law of this state; and the assessment, levy and collection of such taxes shall be governed by the provisions of chapters eleven and eleven-a of this code; and

(2) To finance public improvements by the levy and collection of special assessments or other benefit taxes in the manner and to the extent permitted by article eighteen of this chapter and by any other general law. The entire cost of sidewalk construction, including curbing, may be imposed upon the owners of abutting property and made a lien thereon which shall have priority over all other liens except tax liens.