WEST VIRGINIA CODE: §8-13A-12

§8-13A-12. Levy of service fees; classification of properties; factors to consider.

(a) Upon receipt of a recommended program of services and a proposed budget from the district board, the governing body of the municipality may annually, by ordinance, levy business improvement service fees which may only be applicable to properties located within the improvement district and only to the extent necessary to fund the budget proposed by the district board. All revenue from the fees shall be placed in a special business improvement district fund and may only be used to fund the services provided under this article.

(b) The ordinance creating a business improvement district may provide for the division of property within the district into two or more zones or uses in the event significant differences exist relative to the property and the improvements. The ordinance may establish different rates of assessment for each zone or use, or may provide that the rate be a certain percentage of the assessment levied in the zone or on the use, subject to the highest rate of assessment.

(c) The amount of the business improvement service fee shall be in addition to any municipality-wide license fees or any other tax, fee or charge levied for the general benefit and use of the municipality.

(d) Each assessment is a lien on the commercial property that is assessed, second only to any state, federal or county taxes levied on that property.

WV Legislature