# WEST VIRGINIA CODE: §8-17-12

**§8-17-12. Assessments where property owned or controlled by public, charitable, eleemosynary, educational or religious institutions; duty of those in charge to cause assessments to be paid.**

When any of the lots or parcels of land abutting the portion of the street, alley, public way or easement, or sewer right-of-way or easement, improved consist of property owned or controlled by this state, any municipality, county, Board of Education or other public body, or consist of property owned by or used for, a church, or a religious, charitable, educational or eleemosynary institution, for purposes not subject to taxation, the owners of such property, as of the date of service of, or the date of the first publication of, a notice under the provisions of section eight of this article, shall nevertheless be assessed with their proper proportion of the total cost of said improvement, and it shall be the duty of the owners or those persons having charge of the fiscal affairs of such owners or the management of any such property or institution to make proper arrangements for the payment of such assessments and to cause the same to be paid.

WV Legislature