WEST VIRGINIA CODE: §8-18-12

PART V. FINANCING IMPROVEMENTS BY USE OF UNAPPROPRIATED FUNDS TO BE REPAID BY ASSESSMENTS.

§8-18-12. How funds of municipality to be repaid if work paid for from unappropriated funds rather than by means of assessment certificates or from the proceeds of bonds.

If the governing body shall determine by ordinance or resolution as in this article provided to pay for the work completed, for the cost of which assessments are levied as in this article provided, from unappropriated funds in the treasury of the municipality, it shall be the duty of the governing body immediately to certify such assessments to the treasurer for collection in accordance with the terms provided in the ordinance or resolution authorizing the improvements.

To each of the installments of assessments remaining unpaid in the treasurer's hands on the dates specified for the payment thereof, a penalty of ten percent shall be added, and any assessments so remaining unpaid in the treasurer's hands on such dates shall be taken up by the governing body on settlements had with the treasurer on such dates, and such assessments, with the penalty added thereto, shall be collected in all respects as provided for the collection of taxes due the municipality, and they shall be a lien upon the property liable therefor the same as a lien for taxes, which lien may be enforced in the same manner as provided for a lien for taxes.

Whenever all installments of an assessment for such improvements shall be paid in full to the treasurer he, on behalf of the municipality, shall execute and deliver to the party paying the same a release of the lien therefor, which may be recorded in the office of the clerk of the county court as other releases of liens; and whenever any such assessments shall not be in the hands of the treasurer for collection, but the same shall be shown to the satisfaction of the municipal Auditor or other official performing the duties of Auditor for the municipality to have been paid in full to any officer entitled to receive the same, such Auditor or such other official or the mayor, in cases where the municipality has no Auditor or such other official, may in like manner execute such release.

WV Legislature