WEST VIRGINIA CODE: §8-18-8

§8-18-8. Apportionment and assessment of cost.

The cost of the entire project, including the cost of all improvements at and within intersections, shall be apportioned to, and assessed against and borne by the properties abutting upon the streets, alleys, public ways or easements, or sewer right-of-ways or easements, in or upon which the improvements involved in the project shall have been made. Each lot or parcel of land so abutting shall be assessed, subject to the provisions of section six of this article respecting assessment for sewer improvement of corner lots, acreage not divided into lots and lots or acreage sewered on more than one side or end, with that portion of the total cost of the entire project which is represented by the proportion which the abutting frontage in feet of such lot or parcel of land bears to the total abutting frontage in feet of all the lots or parcels of land abutting on the streets, alleys, public ways or easements, or sewer right-of-ways or easements, so improved: Provided, That if the character of the improvements shall be substantially different upon different streets, alleys, public ways or easements, or sewer right-of-ways or easements, or portions thereof, the cost may be equitably apportioned to the respective streets, alleys, public ways or easements, or sewer right-of-ways or easements, or portions thereof, in proportion to the character and cost of the improvements respectively thereon and the part of the cost so apportioned to each respective street, alley, public way or easement, or sewer right-of-way or easement, or portion thereof, shall be apportioned to and assessed against the respective lots or parcels of land abutting thereupon in the proportion as hereinabove provided: Provided, however, That if any part of the street, alley, public way or easement improved is used by a railway, then the cost of the portion of any improvements between the rails and for two feet outside said rails shall be assessed against and wholly borne by the owner of the railway: Provided further, That property shall be assessed only to the extent it is benefited and if there be any property abutting on the portion of the street, alley, public way or easement, or sewer right-of-way or easement, so improved which it has been determined by the governing body, and shown in the ordinance or resolution authorizing the improvements, not to be specially benefited by the improvements, or not to be specially benefited to the full extent of the cost of the improvements, or for other reasons would not be liable to assessment for any of, or for some part of, the cost of improvements, then the cost of the improvements abutting such part of said street, alley, public way or easement, or sewer right-of-way or easement, or so much thereof as is so determined to be nonassessable, shall be apportioned among, assessed against and borne by the remaining property abutting upon the streets, alleys, public ways or easements, or sewer right-of-ways or easements, improved in proportion, subject to the aforesaid provisions of section six of this article, to the frontage of such remaining abutting property as hereinabove provided: And provided further, That if such improvements include the building or renewal of sidewalks on only one side of a street, alley, public way or easement, then the cost of such sidewalk shall be assessed only on the property abutting on that side where the sidewalks are so built or renewed: Provided, That in apportioning and assessing the cost of sewers or sewer systems the provisions of section six of this article

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shall be observed: Provided, however, That if there be property abutting the street, alley, public way or easement, or sewer right-of-way or easement, so improved which is owned by the United States of America, and, for that reason, not legally subject to assessment, then the municipality shall pay the proportionate part of the cost of the improvement which otherwise would be assessable against such federally owned property.

In apportioning the cost to any lot or parcel of land in any situation not covered in this article, the cost shall be apportioned equitably, as determined by the governing body, in keeping with the concepts and principles expressed in this article and the special benefit to the property in question from the improvements made.

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