

## WEST VIRGINIA CODE: §8-18-9

**§8-18-9. Assessment against property of 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, such property shall nevertheless be assessed with its proper proportion of the cost of said improvement, and it shall be the duty of those persons having charge of the fiscal affairs of such owner or the management of any such property or institution to make proper arrangements for the payment of, and cause to be paid, such assessments as and when due and payable.