WEST VIRGINIA CODE: §13-2C-15

§13-2C-15. Exemption from taxation.

The revenue bonds issued pursuant to this article and the income therefrom shall be exempt from taxation except inheritance, estate and transfer taxes; and the real and personal property which a county commission or a municipality may acquire to be leased, sold or otherwise disposed of, according to the provisions of this article, shall be exempt from taxation by the state, or any county, municipality, or other levying body, as public property, so long as the same is owned by such county or municipality.

WV Legislature