WEST VIRGINIA CODE: §15-6-18

§15-6-18. Exemption of armories, etc., from taxation.

The exercise of the powers granted in this article will be in all respects for the benefit of the people of this state, and, as the construction, acquisition, improvement, operation and maintenance of armories will constitute the performance of essential governmental functions, the board shall not be required to pay any taxes or assessments upon any armory or any property acquired or used by the board under the provisions of this article or upon the income therefrom, and the bonds issued under the provisions of this article, their transfer and the income therefrom, including any profit made on the sale thereof, shall at all times be exempt from taxation within the state.

WV Legislature