WEST VIRGINIA CODE: §18-5-5

§18-5-5. Corporate character and general powers of board; exemption of school property from legal process and taxes.

The county board of education shall be a corporation by the name of "The Board of Education of the county of ....." and as such may sue and be sued, plead and be impleaded, contract and be contracted with. It shall succeed and be subrogated to all the rights of former magisterial and independent district boards and may institute and maintain any and all actions, suits and proceedings now pending or which might have been brought and prosecuted in the name of any former board for the recovery of any money or property, or damage to any property due to or vested in the former board, and shall also be liable in its corporate capacity for all claims legally existing against the board of which it is a successor. The board shall, according to law, hold and dispose of any real estate or personal property belonging to the former corporation or its predecessors, or that may hereafter come into its possession.

The board according to law and the intent of the instrument conferring title, shall receive, hold and dispose of any gift, grant or bequest.

All public school property used for school purposes shall be exempt from execution or other process, and free from lien or distress for taxes or municipal, county or state levies.

WV Legislature