WEST VIRGINIA CODE: §20-5-6

§20-5-6. Tax exemption.

The exercise of the powers granted to the director herein will be in all respects for the benefit of the people of the state, for the improvement of their health, safety, convenience and welfare and for the enhancement of their recreational opportunities and is a public purpose. As the operation and maintenance of park development projects will constitute the performance of essential government functions, the director shall not be required to pay any taxes or assessments upon any park development projects or upon any property acquired or used by the director or upon the income therefrom, other than taxes collected from the consumer pursuant to article fifteen, chapter eleven of this code. The bonds and notes and all interest and income thereon shall be exempt from all taxation by this state or any county, municipality, political subdivision or agency thereof, except inheritance taxes.

WV Legislature