WEST VIRGINIA CODE: §35-3-1

§35-3-1. Acquisition of real estate by unincorporated grand lodges; maximum quantity; exemption from taxation.

It shall be lawful for the grand lodges of the Knights of Pythias, Independent Order of Odd Fellows, Ancient Free and Accepted Masons, Junior Order United American Mechanics, Improved Order of Red Men, and other organizations of like character, to acquire by purchase, devise or gift, and hold the same for the purpose of establishing, erecting, and maintaining thereon homes or asylums for the care and support of orphans and widows of deceased members, and of disabled and aged members of said organizations in indigent circumstances, respectively, such quantity of real estate within this state, as shall be necessary, not exceeding five hundred acres of land in the aggregate, upon which to erect, construct and maintain such buildings as may be necessary to care for and maintain therein and thereon all such persons as may be eligible to admission thereto; and all of such land to be cultivated, or otherwise utilized, for the benefit and support of such homes or asylums. The real estate thus acquired together with such personal property as may be needed in the administration of the affairs of said homes or asylums shall be exempt from every species of taxation as long as used for the purpose of such homes or asylums.

WV Legislature