WEST VIRGINIA CODE: §37-2B-1

§37-2B-1. Compromise of state's claims.

The Auditor, in his capacity as commissioner of forfeited and delinquent lands, is hereby authorized to compromise all claims of the state against all real property, including undivided interests therein, which, heretofore, may have been exempted from taxation and carried upon the land books of any county as tax-exempt property, or which may have been exempted from taxation as religious, charitable or educational property regardless of the form of assessment or entry insofar as the state may now have any claim thereto and the property, or any part thereof, or interest therein has not been transferred to others by operation of section 3, article XIII of the Constitution of West Virginia, upon payment to him of the sum of $1 for each year that any parcel, lot, tract or interest, heretofore exempted as aforesaid, may have been exempted or carried as exempt property upon the land books of any county prior to the year one thousand nine hundred forty-five. The Auditor, as such commissioner, is hereby authorized to establish and provide administrative procedure for handling of such cases; and to design, procure and keep and maintain such records concerning his transactions under this article as sound business practice may demand, and charge the cost thereof to appropriations for the operation of his office and the proceeds of redemption hereunder.

WV Legislature