

# **WEST VIRGINIA CODE: §37-2B-4**

## **§37-2B-4. Entry of property acquired after year 1942.**

In every case where real property was acquired for and transferred to or placed in religious, educational or charitable usages after the assessment year one thousand nine hundred forty-two and was improperly exempted (under the holding of Central Realty Company versus Martin, assessor), the assessor shall reenter such property and value and extend taxes thereupon for the assessment year one thousand nine hundred forty-five, without regard to the former exemption in those cases where redemption has been made from the Auditor. Taxes extended upon such assessment shall be valid and enforceable as all other taxes without regard to the former exemptions. Entry and payment of taxes hereunder shall operate to relive such property against the assertion of any forfeiture which has not become effective prior to the effective date of this article, and shall stand and at all times be construed as a valid entry of such property for taxation for the year or years involved, and payment of taxes under such assessment shall discharge and relieve such property from all claims of the state and its subdivisions for all property taxes of any such year or years.