WEST VIRGINIA CODE: §37-2B-5

§37-2B-5. Reports to Auditor by assessor; when assessor to reenter property.

The Auditor is empowered to direct the assessor of each county to examine the lists of tax-exempt properties appearing on the land books of his county for the assessment years one thousand nine hundred twenty-eight through one thousand nine hundred forty-five, both inclusive, and report to the Auditor a list of all real estate so exempted from taxation in any of said years which was not actually used for religious, charitable or educational purposes and which (under the opinion in Central Realty Company versus Martin, assessor) he believes should have been assessed with taxes in any of said years. No assessor shall reenter any real property, now or formerly held for religious, charitable or educational usages and upon which taxes for years prior to the year one thousand nine hundred forty-five should have been paid except upon written directions from the Auditor or by order of the judge of a court of record which has jurisdiction to deal with such property or rights therein. Such list shall show the name of the person assessed, a description of the property, and the year or years for which the same was entered on the land books as tax exempt, and the assessor shall classify and value the same. Where any list of real property is forwarded to the Auditor under this section he shall have power and authority to compromise the claim of the state or its subdivisions or agencies for taxes, to accept redemptions from forfeitures, and to do all acts and things which may be necessary to protect the interest of the state and assist the property owner in clearing his title.

WV Legislature