WEST VIRGINIA CODE: §37-2B-6

§37-2B-6. Protection of purchasers of exempted property who have held for five years or more; right of redemption.

In all cases where property formerly held for religious, charitable or educational usages has heretofore been sold or transferred in good faith to persons for value as successors in title of the person who held for such usage, and has been subsequently assessed to them and taxes have been paid thereon for such number of years that such persons are or would otherwise be entitled to claim the benefit of a transfer under section 3, article XIII of the Constitution, the same, by operation hereof, shall be transferred to and vested in such person, and the state hereby waives its claim to assert penalties or forfeiture on account of any taxes which would otherwise have accrued or become due prior to the creation of color of title in such successor.

In all cases where property formerly held for the uses aforesaid has heretofore been sold or transferred to another in good faith and has subsequently been assessed to him and the taxes paid, for a period of time less than the period of time necessary to establish the right to claim the benefit of a transfer under said Constitutional provision or this section, the owners shall have the right to apply for and have redemption so far as title thereto may be in the state.

WV Legislature