WEST VIRGINIA CODE: §37-2B-8

§37-2B-8. Purpose of article; power and jurisdiction of courts; state as party to suits.

This article is to provide for clarification of land titles and for establishment of a sound system of property law and of taxation, and the courts of this state which have equitable jurisdiction are hereby vested with authority, power and jurisdiction to entertain, hear and decide suits on behalf of any person whose property or title may be affected by a former exemption from taxation for religious, charitable or educational purposes; and to make and render such decisions, orders and decrees as will give equitable justice to the persons involved. Whenever it appears that the state or any of its subdivisions has any interest in any of such proceedings any person or the court shall have the right to make the state, its subdivisions, or proper officials a party or parties plaintiff thereto and shall cause the Attorney General of the State of West Virginia to be notified thereof. Such courts shall have the right to try title and render decisions as may be necessary and proper, based upon the tax status of different claims without regard to proof of chain of title for a period longer than is necessary to establish a tax claim better than that of any other party. No decision, order or opinion rendered by any court under this article shall establish precedent or be regarded as stare decisis as to any other case.

WV Legislature