WEST VIRGINIA CODE: §7-17-15

§7-17-15. Property, bonds and obligations of authority exempt from taxation.

The county fire board is exempt from the payment of any taxes or fees to the state or any subdivision thereof or to any officer or employee of the state or other subdivision thereof. The property of the county fire board is exempt from all local and municipal taxes. Bonds, notes, debentures and other evidence of indebtedness of the county fire board are declared to be issued for a public purpose and to be public instrumentalities and are exempt from taxes.

WV Legislature