WEST VIRGINIA CODE: §7-22-22

§7-22-22. Exemption from taxation.

The revenue bonds and notes issued pursuant to this article and the income therefrom are exempt from taxation except inheritance, estate and transfer taxes; and the real and personal property which a county commission or district board acquires pursuant to the provisions of this article are exempt from taxation by the state, or any county, municipality or other levying body, as public property so long as the property is owned by the county commission or district board.