WEST VIRGINIA CODE: §8-29-13

§8-29-13. Property, bonds and obligations of authorities exempt from taxation.

Each authority shall be exempt from the payment of any taxes or fees to the state or any subdivisions thereof or any municipalities or to any officer or employee of the state or of any subdivision thereof or of any municipality.

The property of each authority shall be exempt from all municipal and county taxes. Bonds, notes, debentures and other evidences of indebtedness of the authority are declared to be issued for a public purpose and to be public instrumentalities, and, together with interest thereon, shall be exempt from taxation.