WEST VIRGINIA CODE: §11-10-13D

§11-10-13d. Sale of perishable goods.

If the Tax Commissioner determines that any property seized is liable to perish or become greatly reduced in price or value by keeping, or that such property cannot be kept without great expense, he shall appraise the value of such property and:

(a) Return to owner. -- If the owner of the property can be readily found, the Tax Commissioner shall give him notice of such determination of the appraised value of the property. The property shall be returned to the owner if, within such time as may be specified in the notice, the owner either:

(1) Pays to the Tax Commissioner an amount equal to the appraised value; or

(2) Gives bond in such form, with such sureties, and in such amount as the Tax Commissioner shall prescribe, to pay the appraised amount at such time as the Tax Commissioner determines to be appropriate under the circumstances.

(b) Immediate sale. -- If the owner does not pay such amount or furnish such bond in accordance with this subsection, the Tax Commissioner shall, as soon as practicable, make public sale of the property in accordance with such regulations as may be prescribed by the Tax Commissioner.

WV Legislature