WEST VIRGINIA CODE: §11-10-13E

§11-10-13e. Redemption of property.

(a) Before sale. -- Any person whose property has been levied upon shall have the right to pay the amount due, together with the expenses of the proceeding, if any, to the Tax Commissioner at any time prior to the sale thereof, and upon such payment, the Tax Commissioner shall restore such property to him and all further proceedings in connection with the levy on such property shall cease from the time of such payment.

(b) Redemption of real estate after sale.

(1) Period. -- The owners of any real property sold as provided in section thirteen-c, their heirs, executors or administrators, or any person having any interest therein, or a lien thereon, or any person in their behalf, shall be permitted to redeem the property sold, or any particular tract of such property, at any time within one hundred eighty days after the sale thereof.

(2) Price. -- Such property or tract of property shall be permitted to be redeemed upon payment to the purchaser, or in case he cannot be found in the county in which the property to be redeemed is situated, then to the Tax Commissioner, for the use of the purchaser, his heirs or assigns, the amount paid by such purchaser and interest thereon at the rate specified in section seventeen-a, from the date the purchaser paid the purchase price to the date the property is redeemed.

(c) Record. -- When any lands sold are redeemed as provided in this section, the Tax Commissioner shall cause entry of the fact to be made upon the record mentioned in section thirteen-h and such entry shall be evidence of such redemption.

(d) Subrogation to state lien. -- Any person redeeming the interest of another shall be subrogated to the lien of the state on such interest. Such person shall lose his right to this lien, however, unless within thirty days after receiving the certificate of sale of personal property or the Tax Commissioner's deed of real property, he shall file with the clerk of the county in which the real property is located or of the county in which the personal property is located or where the delinquent taxpayer resides or has his business location, or if neither be in this state, the clerk of Kanawha County, his claim against the delinquent taxpayer and a copy of the certificate of sale of personal property or deed to real property.

WV Legislature