WEST VIRGINIA CODE: §11-10-13F

§11-10-13f. Certificate of sale; deed to real property; notice and access to recover personal property; abandonment and removal of personal property.

(a) Certificate of sale. C In the case of property sold as provided in section thirteen-c the Tax Commissioner shall provide to the purchaser a certificate of sale upon payment in full of the purchase price. In the case of real property, such certificate shall set forth the real property purchased, for whose taxes the same was sold, the name of the purchaser and the price paid therefor.

(b) Deed to real property. C In the case of any real property sold as provided in section thirteen-c and not redeemed in the manner and within the time provided in section thirteen-e, the Tax Commissioner shall execute, in accordance with the laws of this state pertaining to sales of real property under execution, to the purchaser of that real property at the sale, upon his or her surrender of the certificate of sale, a deed to the real property so purchased by him or her reciting the facts set forth in the certificate.

(c) Real property purchased by the state. C If real property is declared purchased by the State of West Virginia at a sale pursuant to section thirteen-c, the Tax Commissioner shall, at the proper time, execute a deed therefor, and without delay cause the deed to be duly recorded in the office of the clerk of the county in which the real property is located.

(d) Removal of personal property. C Following the execution of a deed to real property pursuant to this section, and after the previous owner has vacated the property either voluntarily or following an eviction proceeding, any personal property remaining on the real property may be deemed abandoned if the purchaser of the real property provides notice, pursuant to this subsection, and the personal property remains on the real property at the conclusion of the notice period. The notice shall state that the personal property will be deemed abandoned if it is not removed from the real property before the end of the thirtieth day following the postmark date of the notice. If the locks are changed or the previous owner is otherwise prevented from accessing the personal property, the purchaser shall provide the previous owner access to the personal property on reasonable terms. The notice shall state a phone number, a mailing address, and a physical address where the purchaser or an agent for the purchaser who can provide access to the personal property can be contacted; and shall further state that the previous owner may contact the purchaser, and that purchaser will provide the previous owner access to the personal property on reasonable terms. The notice shall be sent to the former owner(s) of the real property at their usual place of business or their usual place of abode or last known address. If the purchaser has received notice in writing or by electronic record that personal property belongs to another or that another person or entity has a security interest in the personal property, and if that person's mailing address is also received by the purchaser in writing or by electronic record, notice shall be sent to that person or entity as well. The notice shall be made to all required persons, as stated in this section, by both certified mail and regular mail. The notice is

WV Legislature

complete when mailed, notwithstanding the fact that the notice may be returned as unclaimed or refused. If the notice period passes and the personal property remains on the real property, then the personal property shall be deemed abandoned and the purchaser of the real property may dispose of the remaining personal property in his or her discretion. The notice required by this section may not be waived before the property is vacated.

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