WEST VIRGINIA CODE: §11-10-13G

§11-10-13g. Legal effect of certificate of sale of personal property and deed of real property.

(A) Certificate of sale of property other than real property. -- In all cases of sale pursuant to section thirteen-c of property (other than real property), the certificate of such sale:

(1) As evidence. -- Shall be prima facie evidence of the right of the officer to make such sale, and conclusive evidence of the regularity of his proceedings in making the sale; and

(2) As conveyances. -- Shall transfer to the purchaser all right, title and interest of the party delinquent in and to the property sold; and

(3) As authority for transfer of corporate stock. -- If such property consists of stocks, shall be notice, when received, to any corporation, company or association of such transfer, and shall be authority to such corporation, company or association to record the transfer on its books and records in the same manner as if the stocks were transferred or assigned by the party holding the same, in lieu of any original or prior certificate, which shall be void, whether canceled or not; and

(4) As receipts. -- If the subject of sale is securities or other evidences of debt, shall be a good and valid receipt to the person holding the same, as against any person holding or claiming to hold possession of such securities or other evidences of debt; and

(5) As authority for transfer of title to motor vehicle. -- If such property consists of a motor vehicle, shall be notice, when title to received, to any public official charged with the registration of title to motor vehicles, of such transfer and shall be authority to such official to record the transfer on his books and records in the same manner as if the certificate of title to such motor vehicle has been transferred or assigned by the party holding the same, in lieu of any original or prior certificate, which shall be void, whether canceled or not.

(b) Deed of real property. -- In the case of the sale of real property, pursuant to section thirteen-c;

(1) Deed as evidence. -- The deed of sale given pursuant to section thirteen-c shall be prima facie evidence of the facts therein stated; and

(2) Deed as conveyance of title. -- If the proceedings of the Tax Commissioner as set forth have been substantially in accordance with the provisions of law, such deed shall be considered and operate as a conveyance of all the rights, title and interest the party delinquent had in and to the real property thus sold at the time the lien of the State of West Virginia attached thereto.

(c) Effect of junior encumbrances. -- A certificate of sale of personal property given or a deed

WV Legislature

to real property executed pursuant to section thirteen-f shall discharge such property from all liens, encumbrances and titles over which the lien of the State of West Virginia with respect to which the levy was made had priority.

WV Legislature