WEST VIRGINIA CODE: §11-10-13H

§11-10-13h. Records of sale.

(a) Requirement. -- The Tax Commissioner shall, for each county, keep a record of all sales of real property under section thirteen-c and of redemptions of such property. The record shall set forth the tax for which any such sale was made, the dates of seizure and sale, the name of the party assessed and all proceedings in making such sale, the amount of expenses, the names of the purchasers and the date of the deed.

(b) Copy as evidence. -- A copy of such record, or any part thereof, certified by the Tax Commissioner shall be evidence in any court of this state of the truth of the facts therein stated.

WV Legislature