

WEST VIRGINIA CODE: §11A-2-18

§11A-2-18. Redemption before sale; record; lien.

The owner of any real estate returned delinquent, or any other person entitled to pay the taxes thereon, may redeem at any time before the close of business on the last business day prior to the sale provided in the following article by payment of the taxes, interest and charges due. However, redemption of an undivided interest included in a group assessment or of part of a tract or lot the whole of which was assessed in the name of a person other than the owner shall not be permitted until the applicable provisions of section nine or of section ten, article one of this chapter, have been complied with. The sheriff shall give to the person redeeming a duplicate receipt, one of which shall be filed with the clerk of the county court, who shall note the fact of such redemption on his or her record of delinquent lands. Whenever only part of a tract or lot, or only an undivided interest therein, has been redeemed, the clerk shall make the necessary changes in his or her record of delinquent lands before noting the fact of redemption on the record. Any person redeeming an interest of another shall be subrogated to the lien of the state on such interest as provided in section nine, article one of this chapter.