

# WEST VIRGINIA CODE: §11A-3-10

## **§11A-3-10. Sheriff to account for proceeds; disposition of surplus.**

(a) The sheriff shall account for the proceeds of all sales and redemptions included in such list in the same way he accounts for other taxes collected by him except that if the purchase money paid for any property sold is in excess of the amount of taxes, interest and charges due thereon, the surplus shall be deposited in a special county fund to be known and designated as the "sale of tax lien surplus fund". Where there is a redemption after the sale, the sheriff shall also deposit into said fund the amount of taxes, interest and charges due on the date of the sale, plus the interest at the rate of one percent per month from the date of sale to the date of redemption, described in subdivision (2), subsection (b), section twenty-four of this article. Such surpluses shall be disposed of as follows:

(1) In any case where the property was redeemed, such surplus shall be distributed to the person or persons who purchased the tax lien thereon, or the heirs, devisees, legatees, executors, administrators, successors or assigns thereof.

(2) If the purchaser, his heirs, devisees, legatees, executors, administrators, successors or assigns cannot be found within two years from and after the date of redemption, all claims to such surplus shall be barred and such surplus shall be distributed by the sheriff in the manner provided by law for the distribution of property taxes collected by him

(b) All real estate included in the first delinquent list sent to the Auditor, and not accounted for in the list of sales, suspensions, redemptions and certifications, shall be deemed to have been redeemed before sale and the taxes, interest and charges due thereon shall be accounted for by the sheriff as if they had been received by him before the sale.