WEST VIRGINIA CODE: §11A-3-42

§11A-3-42. Lands subject to sale by Auditor.

All lands which were certified to the Auditor pursuant to §11A-3-8 of this code and which have not been redeemed, , together with all non-entered lands, all escheated lands, and all waste and unappropriated lands, shall be subject to sale by the Auditor as further provided in this article. References in this chapter to the sale or purchase of certified or non-entered lands by or from the Auditor shall be construed as the sale or purchase of the tax lien or liens thereon.

WV Legislature