

WEST VIRGINIA CODE: §11A-3-42

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

All lands for which no person present at the sheriff's sale, held pursuant to section five of this article, has bid the total amount of taxes, interest and charges due, and which were subsequently certified to the Auditor pursuant to section eight of this article, and which have not been redeemed from the Auditor within eighteen months after such certification, together with all nonentered lands, all escheated lands and all waste and unappropriated lands, shall be subject to sale by the deputy commissioner of delinquent and nonentered lands as further provided in this article. References in this chapter to the sale or purchase of certified or nonentered lands by or from the deputy commissioner shall be construed as the sale or purchase of the tax lien or liens thereon.