WEST VIRGINIA CODE: §11A-3-68

§11A-3-68. Disposition of lands heretofore purchased by or forfeited to state.

All lands which have been heretofore purchased by the state at a tax sale pursuant to the provisions of the former article three of this chapter and which have not been redeemed from the Auditor or certified to t he circuit court for sale as provided in the former article four of this chapter shall be reported by the Auditor to the sheriff of the county in which the lands are situated for reentry on the landbooks. Such lands shall be reentered on the landbooks in the name of the person charged with taxes on the land at the time of purchase by the state, and charged with all unpaid taxes thereon, including those taxes which have accrued since such purchase by the state, and all costs charged to such lands arising from the tax sale and purchase by the state. Such lands shall then be subject to disposition pursuant to this article.

All lands which have heretofore been forfeited to the state pursuant to the provisions of former article four of this chapter, and which have not been certified to the circuit court for sale pursuant to such article, shall be deemed nonentered pursuant to section thirty-seven of this article, and shall be subject to redemption and sale as provided herein.

All lands which have heretofore been certified to the circuit court for sale by the deputy commissioner pursuant to the provisions of the former article four of this chapter shall be deemed certified to the deputy commissioner for sale pursuant to section forty-four of this article, and shall be subject to redemption and sale as provided herein. All suits heretofore instituted by the deputy commissioners pursuant to the provisions of the former article four of this chapter, which have not been reduced to judgment for the sale of all lands listed in such suits, are hereby dismissed, and the lands listed in such suits shall be deemed certified to the deputy commissioner pursuant to section forty-four of this article and shall be subject to redemption and sale as provided herein. All lands subject to sale under any court order entered in any such suit, which have not yet been sold pursuant to such order, shall be deemed certified to the deputy commissioner for sale pursuant to section forty-four of this article, and shall be subject to redemption and sale as provided herein. All lands which have been sold prior to the effective date of this act under any court order entered in any such suit shall be deemed sold and any tax deed which has or shall issue for any such land pursuant to the provisions of the former article four of this chapter are hereby confirmed as valid, subject to the discretion of the court as set forth in the former section thirty-one, article four of this chapter: Provided, That if the court refuses to confirm said sale, the land shall be deemed certified to the deputy commissioner for sale pursuant to section forty-four of this article, and shall be subject to redemption and sale as provided herein.

WV Legislature