WEST VIRGINIA CODE: §11A-3-9

§11A-3-9. Sheriff's list of redemptions and certifications; oath.

(a) As soon as the certification provided in §11A-3-8 of this code has been completed, the sheriff shall prepare a list of all tax liens on delinquent real estate redeemed before certification or certified to the Auditor. The heading of the list shall be in form or effect as follows:

List of tax liens on real estate in the county of _____, returned delinquent for nonpayment of taxes thereon for the year (or years) 20___, and redeemed before certification or certified to the Auditor.

(b) The sheriff shall, at the foot of the list, subscribe an oath, which shall be subscribed before and certified by some person duly authorized to administer oaths, in form or effect as follows:

I, _____, sheriff (or deputy sheriff or collector) of the county of _____, do swear that the above list contains a true account of all the tax liens on real estate within my county returned delinquent for nonpayment of taxes thereon for the year (or years) 20___, which were redeemed before certification or certified to the Auditor.

(c) Except for the heading and the oath, the Auditor shall prescribe the form of the list.

WV Legislature