WEST VIRGINIA CODE: §11a-2-14

§11A-2-14. Correction of delinquent lists by county commission; certification to Auditor; recordation.

The sheriff shall on or before May 15 of each year present the delinquent lists to the county commission for examination. The county commission having become satisfied that the lists are correct, or having corrected them if erroneous, shall direct the clerk of the county commission to certify a copy of each list, pertaining to real property, to the Auditor not later than June 1 of each year. The original lists shall be preserved by the clerk in his or her office, and the list of delinquent real estate shall be recorded in a permanent book to be kept by him or her for that purpose.

WV Legislature