WEST VIRGINIA CODE: §11a-3-38

§11A-3-38. Redemption of nonentered or certified lands.

(a) The owner of any real estate certified to the Auditor pursuant to §11A-3-8 of this code whose interest is not subject to separate assessment, or any person having a lien on such real estate, or on an undivided interest therein, or the owner of any nonentered real estate subject to the authority of the Auditor pursuant to §11A-3-37 of this code, or any other person who was entitled to pay the taxes thereon may redeem such real estate from the Auditor at any time prior to the certification of such real estate to the deputy commissioner as provided in §11A-3-44 of this code. Thereafter such real estate shall be subject to disposition pursuant to §11A-3-44 of this code, and subsequent sections.

(b) In order to redeem the person seeking redemption must pay to the Auditor such of the following amounts as may be due: (1) The taxes, interest and charges due on the real estate on the date of certification to the Auditor or the discovery of the nonentry, with interest at the rate of 12 percent per annum from the date of such certification or discovery; (2) all taxes assessed thereon for the year in which the certification occurred or nonentry was discovered, with interest at the rate of 12 percent per annum from the date on which they became delinquent, except when such taxes are currently due and payable to the sheriff; (3) all taxes except those for the current year which would have been assessed thereon since the certification had the certification not occurred, or which, in case of nonentered lands, would have been assessed thereon had the land been properly entered, with interest at the rate of 12 percent per annum from the date on which such taxes would have become delinquent: *Provided*, That in the case of nonentered lands, the owner shall not be liable for more than the taxes and interest which would have become due and payable during the 10 years immediately preceding the date of the discovery of the nonentry.

(c) In computing the amount due under subdivision (3), subsection (b) of this section on real estate certified to the Auditor by the sheriff, the Auditor shall use as the basis for computation the classification and valuation placed thereon by the assessor for each year since the sale. If such valuation and classification have not been made, he or she shall use the last valuation and classification appearing on the property books. In computing the amount due under subdivision (3), subsection (b) of this section on nonentered real estate, the Auditor shall use as the basis for computation such classification and valuation as may, at the request of the Auditor or the person redeeming, be certified to the Auditor by the assessor as the classification and valuation which in his opinion would be proper for each year of nonentry.

(d) Redemption of an undivided interest included in a group assessment shall not be permitted until the applicable provisions of §11A-1-9 or §11A-1-10 of this code have been complied with, except that instead of presenting the assessor’s certificate to the sheriff as therein provided, the person redeeming shall present it to the Auditor, who, after making the necessary changes in the land book, and in the record of delinquent lands kept in his or her

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office, shall compute the taxes due on the part or interest redeemed.

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