WEST VIRGINIA CODE: §11a-3-41

§11A-3-41. Auditor to report redemptions to county officers; disposition of redemption money; credit of state taxes to proper fund.

- (a) The Auditor shall report monthly to the sheriff, the assessor and the clerk of the county commission of each county all land in such county which was redeemed in his office during the preceding month. The assessor shall enter the fact of such redemption in the land book in his office. The clerk shall file and index the report in a separate volume provided for the purpose.
- (b) Between August fifteenth and August thirty-first of each year, the Auditor shall report to the sheriff of each county for inclusion in his next September delinquent list all tracts of land redeemed from the Auditor, which after certification to the Auditor have been reported to him by the sheriff as suspended from sale, if the taxes for the year or years of suspension were not collected by the Auditor. The sheriff shall be charged with such taxes and shall account for them as is required in the case of current taxes. Instead of making this report, the Auditor may collect the taxes due for the year or years of suspension. Upon collection thereof he shall issue a second certificate of redemption, and such certificate shall be a release of the state's lien for such taxes.
- (c) The Auditor shall each month draw his warrant upon the treasury, payable to the sheriff of each county, for that part of the taxes, interest and charges received by him upon the redemption of the property included in his report, which was owing to any of the taxing units in such county. The sheriff shall account for and pay over such money as if it had been paid to him for redemption before sale.

Upon collection of delinquent taxes due the state, the Auditor shall credit them to the proper fund.