WEST VIRGINIA CODE: §11a-3-51

§11A-3-51. Deputy commissioner to report sales to Auditor; Auditor to approve sales.

Within fourteen days following the auction required by section forty-five of this article, and within fourteen days of any sale pursuant to section forty-eight of this article, the deputy commissioner must report such sales to the Auditor. The report must include the year that the land was certified by the Auditor for sale, the item number of the land on the list certifying the land for sale, the amount of taxes, interest and charges due on such land at the time of the sale, the quantity of the land, the name and address of the purchaser and the purchase price. The report shall be filed with the Auditor. The Auditor may prescribe the form of the report.

As soon as possible after receiving the report, the Auditor shall determine whether the sale is in the best interest of the state and shall either approve or disapprove the sale. The Auditor shall then note such approval or disapproval and, if disapproved, the reasons therefor, on the report, and return a copy to the deputy commissioner. The original shall be retained by the Auditor. The deputy commissioner shall provide a copy of the report approved or disapproved by the Auditor to the sheriff and to the county clerk.

If the Auditor shall disapprove any such sale, the deputy commissioner shall forthwith refund the purchase price to the purchaser. The land shall then be again subject to sale pursuant to sections forty-five and forty-eight of this article. If the Auditor approves the sale, the purchaser shall immediately commence the steps to obtain a deed, as provided in section fifty-two of this article.

WV Legislature