WEST VIRGINIA CODE: §11a-3-8

§11A-3-8. Certification of property to the Auditor.

If any real estate included in the list published pursuant to the provisions of §11A-3-2 of this code is not redeemed in accordance with §11A-3-4 of this code by October 31 of the year the list was published, the sheriff shall certify the real estate except the sheriff shall include any subsequent taxes due at the time of the list published pursuant to §11A-3-2 of this code to the Auditor for disposition pursuant to §11A-3-44 of this code, subject, however, to the right of redemption provided by §11A-3-38 of this code. The Auditor shall prescribe the form by which the sheriff certifies the property.

WV Legislature