WEST VIRGINIA CODE: §14-1-29

§14-1-29. Debts due state from sheriffs or other officers -- Mode and terms of sale.

The sheriff to whom such claim or account is certified under the provisions of this article shall on the first day of the term of the circuit court of his county succeeding the publication of such notice, make sale of such claim or account to the highest bidder, and, in case the amount bid therefor be less than $100, he shall require the payment thereof in cash; and if the amount bid therefor be more than $100, he shall require one third thereof to be paid in cash, and shall receive the notes of the purchaser for the residue in two equal installments, payable respectively in six and twelve months, with legal interest thereon until paid. Such notes shall have the names of at least two persons signed thereto as sureties, whom the prosecuting attorney of the county, by indorsement on the back of such notes, shall certify are in his opinion responsible and solvent.

WV Legislature