WEST VIRGINIA CODE: §14-1-30

§14-1-30. Debts due state from sheriffs or other officers -- Return of sale; exceptions to sale; resale.

Within ten days after making such sale, the sheriff shall return and file in the clerk's office of the circuit court of his county a report showing the name of the officer against whom the claim is, the date of sale, the date and character of the claim sold, the name of the purchaser, the amount for which sold, including cash and notes, and, in cases where notes are taken, the names of the securities thereon. Immediately after such report is filed in the clerk's office as aforesaid, the clerk shall post a notice of that fact at the front door of the courthouse and shall state therein that exceptions may be filed to such report with the clerk of the circuit court. If, before the first day of the term of the circuit court beginning after the filing of such report, any person shall file exceptions thereto and such exceptions shall be accompanied by a bond with two or more good securities, conditioned that if a resale be ordered the person who files such exceptions will at the second sale give for the claim or account a sum ten per cent greater than the amount for which it first sold and will pay all the cost of advertising and making resale, then the court may in its discretion set such sale aside and order the sheriff to make another sale, upon such terms as the court may deem proper.

WV Legislature