

WEST VIRGINIA CODE: §19-21-22

§19-21-22. General conduct of suit; purchase by commissioner in name of board of supervisors; redemption.

Such suits shall be conducted in the name of the drainage district, and in accordance with the practice and proceedings of chancery courts in this state, except as herein otherwise provided, save that oral testimony may be heard; and this law shall be liberally construed to give to such assessment and tax lists the effect of a bona fide mortgage for valuable consideration, and a first lien upon such lands or other property as against all persons having an interest therein. In such suits it shall be sufficient to allege generally and briefly the organization of the district and the nonpayment of the taxes, setting forth the description of the lands proceeded against, and the amount chargeable to each tract, with prayer for foreclosure: Provided, That no informality or irregularity in holding any of the meetings provided for herein, or in the valuation or assessment of the lands, or in the name of the owners, or the number of acres therein, shall be a valid defense to such action; nor shall any defense to such suit be interposed save only the plea of payment: Provided further, That in any case where the lands, or other property, are offered for sale by such commissioner, as provided by this article, and the sum of the tax due, together with interest, costs and penalty, is not bid for the same, such commissioner shall bid the same off in the name of the board of supervisors of such drainage district, bidding therefor the whole amount due as aforesaid; and upon confirmation of such sale, the court shall appoint a commissioner who shall make a proper deed therefor, as in other cases under this article, conveying such land to such drainage district; and such deeds when duly executed in conformity to the provisions of this article, and recorded, shall be received as evidence in all cases showing an indefeasible title in said purchaser, unassailable in either law or equity. The former owner shall have the right to redeem any property sold at such sale within one year after the same is offered for sale by paying the purchaser the amount paid by him in the purchase of the property and any other tax thereon he may have paid, plus ten percent interest on the whole amount.