WEST VIRGINIA CODE: §37-2B-2

§37-2B-2. Auditor's receipt for redemption; receipt as release and discharge from taxes; recordation.

The Auditor shall issue his receipt for redemptions made under the preceding section. Such receipt shall operate as a full and complete discharge and release of the property described therein from any and all claims on account of direct property taxes imposed or imposable by the State of West Virginia, or any of its subdivisions, or agencies of every kind and character for each and every year covered by such receipt, and shall release and return to the owner of the property described such title as may have been in the state at the time such receipt is issued free and acquit of all claims of the state, or any of its subdivisions for the year or years covered by such receipt. Such receipts shall be recordable in the deed books of the proper counties, and once recorded shall constitute notice to all persons of the facts recited therein.

WV Legislature