

WEST VIRGINIA CODE: §37-2B-9

§37-2B-9. Auditor's power to provide for redemption of such property as not covered by other statutes.

The Auditor shall have full power and authority to provide for redemption of property covered by this article, and to compromise the state's claim for unpaid taxes upon any such property which has heretofore been purchased at sales for nonpayment of taxes, or acquired by forfeiture for nonentry, to make redemptions, and to provide for reassessment and back-taxing of property redeemed on account of any taxes heretofore levied or hereafter to accrue; such redemptions and compromises to be made upon like payment and condition as provided in section one of this article for any year prior to the year one thousand nine hundred thirty-six.