WEST VIRGINIA CODE: §38-10-1A

§38-10-1a. Recordation of certificates of redemption.

A certificate of redemption issued and executed under the provisions of section seven thousand four hundred twenty-five of the Internal Revenue Code of one thousand nine hundred fifty-four, enacted by the Congress of the United States (section one hundred nine of The Federal Tax Lien Act of 1966) may be recorded in the office of the clerk of the county court of the county in which the real estate being redeemed is situate. Such certificate shall be recorded in the deed books and indexed in the name of the person from whom the real estate is redeemed, as the grantor, and in the name of the United States of America, as the grantee.

WV Legislature