

West Virginia State Auditor's Office  
County Collections Division  
1900 Kanawha Boulevard East  
Building 1 Room W-114  
Charleston, West Virginia 25305



(2024-C-000014-JEFFERSON COUNTY-NADINE M WHELAN)

SPIRIT OF JEFFERSON FARMER'S ADVOCATE  
POST OFFICE BOX 966  
CHARLES TOWN, WV 25414

To: AUSTIN LOWERY, JR., ESTHER LOWERY, AUSTIN LOWREY, JR., ESTHER LOWREY, or heirs at law, devisees, creditors, representatives, successors, assigns, all known heirs, guardians, conservators, fiduciaries, administrators, lienholders, co-owners, other parties having an undivided interest in the delinquent property, and other parties that may have any interest in the subject property.

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**DISTRICT CHARLES TOWN MAP 19 PARCEL 0030 0000 0000**

You will take notice that NADINE M WHELAN , the purchaser of the following real estate, **Cert No. 2024-C-000014** , located in CHARLES TOWN District, LT #1 WILLOWBROOKE HEIGHTS which was returned delinquent or nonentered in the name of LOWERY AUSTIN JR & ESTHER , and was sold by the deputy commissioner of delinquent and nonentered lands of JEFFERSON County at the sale for the delinquent taxes on June 9, 2025. NADINE M WHELAN requests that you be notified a deed for such real estate will be made on or after May 1, 2026, as provided by law, unless before that day you redeem such real estate. The amount needed to redeem on or before April 30, 2026 will be as follows:

Amount equal to the taxes and charges due on the date of the certification, with interest, for tax year ticket number 2023 - 4351 .	\$894.45
Back tax tickets, with interest, and charges due on the date of certification for ticket number	\$0.00
Subsequent of taxes paid on the property, with interest to for tax year 2024-4453 .	\$762.86
Additional taxes with interest.	\$0.00
Auditor's Certification, Publication, and Redemption fee plus interest.	\$211.85
Amount paid for Title Examination, notice to redeem, publication, personal service, Secretary of State with interest.	\$1,764.29
Additional Statutory Fees with Interest.	\$0.00
Total Amount Due and Payable to <b>WV State Auditor</b> - cashier check, money order, certified or personal check.	<b>\$3,633.45</b>

**You may redeem at any time before April 30, 2026 by paying the above total less any unearned interest.**

*If the above real estate is your primary residence, you may petition the Auditor to redeem the real estate in not more than three incremental payments that equal the total amount required to redeem the real estate prior to the issuance of the deed described above.*

Given under my hand November 12, 2025

*Christal G. Perry*

Christal G. Perry  
Deputy Commissioner of Delinquent and  
Nonentered Lands of JEFFERSON County, State of West Virginia

**Please return this letter and payment to the  
West Virginia State Auditor's Office, County Collections  
Division 1900 Kanawha Boulevard East  
Building 1, Room W-114  
Charleston, West Virginia 25305  
Questions, please call 1-888-509-6568**