

1 be readily located, or has no dwelling or place of business within
2 such county, the notice may be mailed to his or her last known
3 address. Such notice shall specify the sum demanded and shall
4 contain, in the case of personal property, an account of the
5 property seized and, in the case of real property, a description
6 with reasonable certainty of the property seized.

7 (b) *Notice of sale.* -- The Tax Commissioner may sell any
8 property seized under section thirteen of this article. As soon as
9 practicable after the seizure of the property, the Tax Commissioner
10 shall give notice to the owner, in the manner prescribed in
11 subsection (a), and shall cause a notice of sale to be published as
12 a Class II legal advertisement in some newspaper published or
13 generally circulated within the county wherein such seizure is
14 made, or the county where the property is located, the last date of
15 publication being not less than five days prior to sale. This
16 notice shall identify the property to be sold, and the date, time,
17 place, manner and conditions of the sale thereof, all of which
18 shall be at the discretion of the Tax Commissioner. The sale shall
19 be conducted by public auction, or by public sale under sealed
20 bids. Before the sale, the Tax Commissioner may determine a
21 minimum price for which the property shall be sold, and if no
22 person offers for such property at the sale, the amount of the
23 minimum price, the property shall be declared to be purchased at
24 such price for the State of West Virginia; otherwise the property

1 shall be declared to be sold to the highest bidder. In determining
2 the minimum price, the Tax Commissioner shall take into account the
3 expense of making the levy and sale.

4 (c) *Sale of indivisible property.* -- If any property liable to
5 levy is not divisible, so as to enable the Tax Commissioner by sale
6 of a part thereof to raise the whole amount of the tax and expense
7 of making the levy and sale, the whole of such property shall be
8 sold. However, where the property sold is coowned or jointly-owned
9 by the taxpayer and an innocent third party, the proceeds of sale
10 shall be divided, based on the respective interests of the persons
11 owning the property immediately prior to the levy and sale, and the
12 proceeds attributable to the interest of the innocent owner or
13 owners shall be distributed to them: *Provided,* That where the
14 property to be sold is so coowned or jointly-owned by an innocent
15 third party, having no delinquent tax liability attempted to be
16 collected under such levy and sale, such innocent party may
17 petition the circuit court of the county in which the property is
18 located for relief, including postponement of the sale, in order
19 that the court can determine if the property can be partitioned, so
20 as to avoid sale of the innocent party's portion or grant and
21 afford other relief by the court protective of the rights and
22 interests of such innocent party.

23 (d) Notice of removal of personal property. -- As soon as
24 practicable after the seizure of real property, the Tax

1 Commissioner shall give notice to the owner of personal property
2 left on the real property, if known, in the manner prescribed in
3 subsection (a), and shall cause a notice of removal to be published
4 as a Class II legal advertisement in some newspaper published or
5 generally circulated within the county wherein such seizure is
6 made, or the county where the real property is located, the last
7 date of publication being not less than five days prior to sale.
8 This notice shall identify the property to be sold, the personal
9 property left on the real property and the date, time, place,
10 manner and conditions of the sale of the real property, all of
11 which shall be at the discretion of the Tax Commissioner.

12 **§11-10-13f. Certificate of sale; deed to real property; removal**
13 **of personal property.**

14 (a) *Certificate of sale.* -- In the case of property sold as
15 provided in section thirteen-c the Tax Commissioner shall provide
16 to the purchaser a certificate of sale upon payment in full of the
17 purchase price. In the case of real property, such certificate
18 shall set forth the real property purchased, for whose taxes the
19 same was sold, the name of the purchaser and the price paid
20 therefor.

21 (b) *Deed to real property.* -- In the case of any real property
22 sold as provided in section thirteen-c and not redeemed in the
23 manner and within the time provided in section thirteen-e, the Tax
24 Commissioner shall execute, in accordance with the laws of this

1 state pertaining to sales of real property under execution, to the
2 purchaser of such real property at such sale, upon his or her
3 surrender of the certificate of sale, a deed to the real property
4 so purchased by him or her reciting the facts set forth in the
5 certificate.

6 (c) *Real property purchased by the state.* -- If real property
7 is declared purchased by the State of West Virginia at a sale
8 pursuant to section thirteen-c, the Tax Commissioner shall, at the
9 proper time, execute a deed therefor, and without delay cause such
10 deed to be duly recorded in the office of the clerk of the county
11 in which the real property is located.

12 (d) Removal of personal property. -- Thirty days after real
13 property has been sold by the procedures of this article, any piece
14 of personal property not sold at auction can be legally disposed of
15 by the new owner of the real property. Any expenditure made by the
16 owner of real property for the removal of personal property from
17 the premises will be the liability of the owner of the personal
18 property at law.

NOTE: The purpose of this bill is to create notification and disposal procedures for personal property attached real property after a tax sale has taken place.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.