

1 **H. B. 4628**

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3 (By Delegates D. Poling, Ellem and Azinger)

4 [Introduced February 20, 2012; referred to the

5 Committee on the Judiciary then Finance.]

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10 A BILL to amend the Code of West Virginia, 1931, as amended, by

11 adding thereto a new section, designated §11A-3-75, relating

12 to erroneous sale of tax lien.

13 *Be it enacted by the Legislature of West Virginia:*

14 That the Code of West Virginia, 1931, as amended, be amended

15 by adding thereto a new section, designated §11A-3-75, to read as

16 follows:

17 **ARTICLE 3. SALE OF TAX LIENS AND NONENTERED, ESCHEATED AND WASTE**

18 **AND UNAPPROPRIATED LANDS.**

19 **§11A-3-75. Erroneous sale of tax lien.**

20 In instances where the tax lien on an unredeemed tract or lot,

21 or each unredeemed part thereof or undivided interest therein is

22 sold by the sheriff, but the sale is improperly recorded and at a

23 later date the tax lien is erroneously sold a second time, and

1 taxes and charges are paid by both purchasers:

2 (1) The tax lien on the unredeemed tract or lot, or each
3 unredeemed part thereof or undivided interest therein, is granted
4 to the first purchaser of the tax lien, unless the subsequent
5 purchaser can demonstrate undue hardship, including, but not
6 limited to, loss of improvements that were made on the property,
7 that would result from the loss of the tract or lot.

8 (2) Any purchaser who is deemed to not be a rightful purchaser
9 of a tax lien under subdivision (1), and who has previous to said
10 determination paid taxes on the real estate purchased, is entitled
11 to be reimbursed an amount equal to the amount of taxes, interest
12 and charges paid since the time of the purchase. The State Auditor
13 shall deliver to the purchaser the total amount of taxes, interest
14 and charges paid by the purchaser.

NOTE: The purpose of this bill is to provide that when a tax lien is sold but the sale is not properly recorded, and subsequently the tax lien is sold again, the original purchaser shall be the rightful purchaser of the tax lien. The bill further provides that the subsequent purchaser shall be reimbursed for any taxes, charges or interest that he or she paid on the property.

This section is new; therefore, it has been completely underscored.