

1 **Senate Bill No. 138**

2 (By Senator Yost)

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4 [Introduced February 13, 2013; referred to the Committee on the  
5 Judiciary.]  
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10 A BILL to amend and reenact §11A-1-9 of the Code of West Virginia,  
11 1931, as amended, relating to a coowner of real property  
12 becoming sole owner when he or she pays all of the property  
13 taxes on the real property for a minimum of five years.

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

15 That §11A-1-9 of the Code of West Virginia, 1931, as amended,  
16 be amended and reenacted to read as follows:

17 **ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.**

18 **§11A-1-9. Payment of taxes by coowner or other interested party;**  
19 **lien.**

20 ~~Any~~ An owner of real estate whose interest is not subject to  
21 separate assessment or ~~any~~ a person having a lien on the land, or  
22 on an undivided interest therein, or any other person having an

1 interest in the land or in an undivided interest therein which he  
2 or she desires to protect, ~~shall be allowed to~~ may pay the whole,  
3 but not a part, of the ~~taxes assessed thereon.~~ assessed taxes.  
4 ~~Any~~ A coowner of real estate whose interest is subject to separate  
5 assessment ~~shall be allowed at his~~ or her election to may pay the  
6 taxes either on his or her own interest alone or ~~in addition~~  
7 ~~thereto~~ upon the interest of any or all of his or her coowners. If  
8 his or her own or any other interest less than the whole on which  
9 he or she desires to pay the taxes was included in a group  
10 assessment, he or she must, before payment, have the group  
11 assessment split and must secure from the assessor and present to  
12 the sheriff a certificate setting forth the changes made in the  
13 assessment. The sheriff shall make the necessary changes in his or  
14 her records, prepare new tax bills ~~to conform thereto and then~~ and  
15 deliver the certificate to the clerk of the county ~~court~~  
16 commission who shall note the changes on his or her records.

17 ~~One~~ A person who pays taxes on the interest of any other  
18 person ~~shall be~~ is subrogated to the lien of the state upon such  
19 interest. He or she ~~shall lose his~~ loses the right to the lien  
20 ~~however,~~ unless, within thirty days after payment, ~~he shall file~~ he  
21 or she files with the clerk of the county ~~court his~~ commission, a  
22 claim in writing against the owner of such interest together with  
23 the tax receipt or a duplicate thereof. The clerk shall docket the

1 claim on the judgment lien docket in his or her office and properly  
2 index the same. Such lien may be enforced as other judgment liens  
3 are enforced.

4 A coowner who pays all of the property taxes on real property  
5 for a minimum of five years shall be the sole owner of the real  
6 property. All other persons whose names appear on the deed to the  
7 subject property shall, at the request of the coowner who has paid  
8 all of the taxes, transfer their interest by deed to the taxpaying  
9 coowner. If a coowner who becomes sole owner of real property  
10 pursuant to this section is unable to secure a deed transferring  
11 all interest to the property, he or she may petition the circuit  
12 court of the county where the real property is situated for relief.

NOTE: The purpose of this bill is to transfer all interest in real property to a coowner who has paid all taxes on the real property for a minimum of five years.

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