

WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Introduced

Senate Bill 273

BY SENATOR IHLENFELD

[Introduced January 10, 2020; referred
to the Committee on Government Organization]

1 A BILL to amend and reenact §11A-3-18 and §11A-3-42 of the Code of West Virginia, 1931, as
2 amended, all relating to time for which the original owner of real property, or anyone else
3 who was entitled to pay taxes on real property, may redeem property after a tax lien sale.

Be it enacted by the Legislature of West Virginia:

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

§11A-3-18. Limitations on tax certificates.

1 (a) No lien upon real property evidenced by a tax certificate of sale issued by a sheriff on
2 account of any delinquent property taxes may remain a lien on the real property for a period longer
3 than ~~eighteen~~ six months after the original issuance of the tax certificate of sale.

4 (b) All rights of a purchaser to the property, to a lien on the property, or to any other interest
5 in the property, including, but not limited to, any right to a tax deed, shall be considered forfeited
6 and expired and no tax deed is to be issued on any tax sale evidenced by a tax certificate of sale
7 where the certificate has ceased to be a lien pursuant to the provisions of this section and
8 application for the tax deed, pursuant to the provisions of §11A-3-27 of this code, is not pending
9 at the time of the expiration of the limitation period provided in this section.

10 (c) Whenever a lien evidenced by a tax certificate of sale has expired by reason of the
11 provisions of this section, the State Auditor shall immediately issue and record a certificate of
12 cancellation describing the real estate included in the certificate of purchase or tax certificate and
13 giving the date of cancellation and the State Auditor shall also make proper entries in his or her
14 records. The State Auditor shall also present a copy of every certificate of cancellation to the
15 sheriff who shall enter it in the sheriff's records and the certificate and the record are prima facie
16 evidence of the cancellation of the certificate of sale and of the release of the lien of the certificate
17 on the lands described in the certificate. Failure to record the certificate of cancellation does not
18 extend the lien evidenced by the certificate of sale. The sheriff and State Auditor are not entitled

19 to any fees for the issuing of the certificate of cancellation nor for the entries in their books made
20 under the provisions of this subsection.

21 (d) Whenever a purchaser has complied with the notice requirements provided in §11A-
22 3-19 of this code, but has failed to request a deed within the 18 month deadline provided in this
23 section, thereby forfeiting all rights to a tax deed, the purchaser may recover the amounts paid in
24 excess of the taxes owed and expenses incurred by the State Auditor in the processing of the tax
25 lien if, within 30 days of the expiration of the lien, upon a showing of compliance with the provisions
26 of §11A-3-19 of this code, the purchaser files with the State Auditor a request in writing for the
27 refund. A purchaser who fails to file the request within the 30-day period forfeits all rights to the
28 refund.

§11A-3-42. Lands subject to sale by deputy commissioner.

1 All lands for which no person present at the sheriff's sale, held pursuant to §11A-3-5 of
2 this code, has bid the total amount of taxes, interest and charges due, and which were
3 subsequently certified to the Auditor pursuant to §11A-3-8 of this code, and which have not been
4 redeemed from the Auditor within ~~eighteen~~ six months after such certification, together with all
5 nonentered lands, all escheated lands and all waste and unappropriated lands, shall be subject
6 to sale by the deputy commissioner of delinquent and nonentered lands as further provided in this
7 article. References in this chapter to the sale or purchase of certified or nonentered lands by or
8 from the deputy commissioner shall be construed as the sale or purchase of the tax lien or liens
9 thereon.

NOTE: The bill reduces the time for which the original owner of real property, or anyone else who was entitled to pay taxes on real property, may redeem the property after a tax lien sale, from 18 months to six months.

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