

WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Enrolled

Senate Bill 307

BY SENATOR MAYNARD

[Passed February 29, 2020; in effect 90 days from passage]

1 AN ACT to amend and reenact §11A-3-23 of the Code of West Virginia, 1931, as amended,
2 relating to correcting a citation to code.

Be it enacted by the Legislature of West Virginia:

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

**§11A-3-23. Redemption from purchase; receipt; list of redemptions; lien; lien of person
redeeming interest of another; record.**

1 (a) After the sale of any tax lien on any real estate pursuant to §11A-3-5 of this code, the
2 owner of, or any other person who was entitled to pay the taxes on, any real estate for which a
3 tax lien on the real estate was purchased by an individual may redeem at any time before a tax
4 deed is issued for the real estate. In order to redeem, he or she shall pay to the State Auditor the
5 following amounts:

6 (1) An amount equal to the taxes, interest and charges due on the date of the sale, with
7 interest at the rate of one percent per month from the date of sale;

8 (2) All other taxes which have since been paid by the purchaser, his or her heirs or assigns,
9 with interest at the rate of one percent per month from the date of payment;

10 (3) Any additional expenses incurred from January 1 of the year following the sheriff's sale
11 to the date of redemption for the preparation of the list of those to be served with notice to redeem
12 and any written documentation used for the preparation of the list, with interest at the rate of one
13 percent per month from the date of payment for reasonable legal expenses incurred for the
14 services of an attorney who has performed an examination of the title to the real estate and
15 rendered written documentation used for the preparation of the list: The maximum amount the
16 owner or other authorized person shall pay, excluding the interest, for the expenses incurred for
17 the preparation of the list of those to be served required by §11A-3-19 of this code is \$500. An
18 attorney may only charge a fee for legal services actually performed and must certify that he or

19 she conducted an examination to determine the list of those to be served required by §11A-3-19
20 of this code; and

21 (4) All additional statutory costs paid by the purchaser.

22 (b) Where the State Auditor has not received from the purchaser satisfactory proof of the
23 expenses incurred in preparing the notice to redeem, and any written documentation used for the
24 preparation of the list of those to be served with notice to redeem, including the certification
25 required in subdivision (3), subsection (a) of this section, incident thereto, in the form of receipts
26 or other evidence of legal expenses, incurred as provided in §11A-3-19 of this code, the person
27 redeeming shall pay the State Auditor the sum of \$500 plus interest at the rate of one percent per
28 month from January 1 of the year following the sheriff's sale for disposition by the sheriff pursuant
29 to the provisions of §11A-3-10, §11A-3-24, §11A-3-25, and §11A-3-32 of this code.

30 (c) The person redeeming shall be given a receipt for the payment and the written opinion
31 or report used for the preparation of the list of those to be served with notice to redeem required
32 by §11A-3-19 of this code.

33 (d) Any person who, by reason of the fact that no provision is made for partial redemption
34 of the tax lien on real estate purchased by an individual, is compelled in order to protect himself
35 or herself to redeem the tax lien on all of the real estate when it belongs, in whole or in part, to
36 some other person, shall have a lien on the interest of that other person for the amount paid to
37 redeem the interest. He or she shall lose his or her right to the lien, however, unless within 30
38 days after payment he or she files with the clerk of the county commission his or her claim in
39 writing against the owner of the interest, together with the receipt provided in this section. The
40 clerk shall docket the claim on the judgment lien docket in his or her office and properly index the
41 claim. The lien may be enforced as other judgment liens are enforced.

42 (e) Before a tax deed is issued, the county clerk may accept, on behalf of the State Auditor,
43 the payment necessary to redeem any real estate encumbered with a tax lien and write a receipt.
44 The amount of the payment necessary to redeem any real estate encumbered with a tax lien shall

45 be provided by the State Auditor and the State Auditor shall update the required payments plus
46 interest at least monthly.

47 (f) On or before the 10th day of each month, the county clerk shall deliver to the State
48 Auditor the redemption money paid and the name and address of the person who redeemed the
49 property on a form prescribed by the State Auditor.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

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Chairman, Senate Committee

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Chairman, House Committee

Originated in the Senate.

In effect 90 days from passage.

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Clerk of the Senate

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Clerk of the House of Delegates

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President of the Senate

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Speaker of the House of Delegates

The within this the.....
Day of, 2020.

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Governor