

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

ENGROSSED

Committee Substitute

for

Senate Bill 552

BY SENATORS BLAIR (MR. PRESIDENT) AND BALDWIN

(BY REQUEST OF THE EXECUTIVE)

[Originating in the Committee on

Finance; reported on February 25, 2022]

1 A Bill to repeal §11A-2-18 of the Code of West Virginia, 1931, as amended; to repeal §11A-3-5,
2 §11A-3-5a, §11A-3-5b, §11A-3-6, §11A-3-7, §11A-3-14, §11A-3-15, §11A-3-16, §11A-3-
3 17, §11A-3-18, §11A-3-19, §11A-3-20, §11A-3-21, §11A-3-22, §11A-3-23, §11A-3-24,
4 §11A-3-25, §11A-3-26, §11A-3-27, §11A-3-28, §11A-3-29, §11A-3-30, and §11A-3-31 of
5 said code; to amend and reenact §11A-1-8 of said code; to amend and reenact §11A-2-
6 14 of said code; to amend and reenact §11A-3-1, §11A-3-2, §11A-3-4, §11A-3-8, §11A-
7 3-9, §11A-3-10, §11A-3-11, §11A-3-12, §11A-3-13, §11A-3-32, §11A-3-39 §11A-3-42,
8 §11A-3-44, §11A-3-45, §11A-3-46, §11A-3-48, §11A-3-50, §11A-3-52, §11A-3-53, §11A-
9 3-54, §11A-3-55, §11A-3-56, §11A-3-66, and §11A-3-69 of said code; to amend and
10 reenact §11A-4-3 and §11A-4-4 of said code; to amend and reenact §16-18-3 of said
11 code; to amend said code by adding thereto a new section, designated §16-18-30; to
12 amend and reenact §22-15A-30 of said code; to amend and reenact §31-18E-9 of said
13 code; and to amend and reenact §31-21-11 of said code, all relating to the process for the
14 collection of delinquent real estate taxes and sales of tax liens and property; modifying the
15 method by which notice is provided regarding the payment of property taxes; requiring a
16 sheriff to accept credit cards as a form of payment for property taxes; allowing a sheriff to
17 offer discounts on tax liability to taxpayers that pay with a credit card; modifying the
18 deadline by which a sheriff must present delinquent lists to its county commission;
19 modifying the deadline that a county commission certifies a delinquent list to the auditor;
20 providing that a sheriff provide a redemption receipt if property is redeemed prior to
21 certification to the auditor; directing a portion of the redemption fee to the Courthouse
22 Facilities Improvement Fund; modifying the policy related to the sale of tax liens; modifying
23 the process by which a sheriff provides its second notice of delinquent real estate;
24 modifying the timing and payment of redemption for delinquent properties prior to
25 certification to the auditor; modifying dates for auditor to certify list of lands to be sold;
26 providing any property not redeemed to the sheriff is to be certified to the auditor; providing

27 that the sheriff prepare a list of all the tax liens on delinquent real estate redeemed prior
28 to certification or certified to the auditor; providing that the sheriff account for the proceeds
29 from redemptions prior to certification; providing a sheriff may modify its redemption and
30 certification list within 30 days after the publication of such list; providing for the publication
31 of such list; requiring sheriffs keep separate accounts for redemption moneys; identifying
32 lands subject to sale by the deputy commissioner; relating to the obligation that the auditor
33 certify and deliver a list of lands subject to sale by the deputy commissioner; addressing
34 annual auctions held by the deputy commissioner and the publication of notice of public
35 auctions held by the deputy commissioner; modifying timing of annual auction; relating the
36 requirements that a purchaser must satisfy before he or she can secure a deed; modifying
37 timing of purchaser obligation to secure deed; modifying refund to purchaser for property
38 determined to be nonexistent; relating to the notice to redeem provided to a person entitled
39 to redeem delinquent property; modifying fees for redemption; directing portion of fees for
40 specific purpose; providing for certain delinquent taxpayers to redeem in installment
41 payments; modifying the right to set aside a tax deed improperly obtained or a tax deed
42 obtained without sufficient notice; clarifying procedure for right to set aside deed;
43 modifying definition of blighted property; modifying the Reclamation of Abandoned and
44 Dilapidated Properties Program; relating to the right of certain entities to purchase
45 delinquent properties; modifying compensation due deputy commissioner; and modifying
46 certain obligations of the West Virginia Land Stewardship Corporation land bank program;
47 allowing authorized urban renewal authority to acquire interest in tax-delinquent property;
48 requiring Auditor to provide list of certain unsold real estate to urban renewal authority;
49 authorizing urban renewal authority to purchase tax lien and pay taxes, interest, and
50 charges due; providing authorized urban renewal authority with right of first refusal with
51 respect to certain tax-delinquent property meeting certain criteria; requiring urban renewal
52 authority to satisfy certain requirements; requiring sheriff to compile list of properties;

53 authorizing urban renewal authority to purchase qualifying tax-delinquent property at
54 certain amount before property place for public auction; requiring written notice to adjacent
55 property owners by urban renewal authority; providing for period for adjacent property
56 owners to express interest in purchasing property; clarifying that urban renewal authority
57 may refuse to sell to certain delinquent parties; providing sunset for certain provisions
58 relating to acquisition of tax-delinquent property; and requiring urban renewal authority
59 which purchases tax-delinquent property to submit report.

Be it enacted by the Legislature of West Virginia:

CHAPTER 11A. COLLECTION AND ENFORCEMENT OF PROPERTY TAXES.

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.

§ 11A-1-8. Notice of time and place for payment; mailing of tax tickets.

1 ~~(a) The sheriff may give notice by posting at not less than six public places in each~~
2 ~~magisterial district, for at least ten days before the time appointed, that between the fifteenth day~~
3 ~~of July and the thirty first day of August he will attend at one or more of the most public and~~
4 ~~convenient places in each district, such places to be specified in the notice, for the purpose of~~
5 ~~receiving taxes due by the people residing or paying taxes in such district. The notice shall also~~
6 ~~state that those who pay the first installment of their taxes on or before the first day of September~~
7 ~~will be entitled to a discount of two and one half percent. Like notice may be given that between~~
8 ~~the fifteenth day of January and the twenty eighth day of February he will again appear in each~~
9 ~~district for the collection of taxes, and that those who pay their second installment on or before~~
10 ~~the first day of March will be entitled to the same discount. Failure of the sheriff to post such lists~~
11 ~~shall not impair the right to collect such taxes, the right to collect any interest or penalty imposed~~
12 ~~as a result of the failure to pay such taxes or the methods of enforcing the payment of such taxes,~~
13 ~~interest or penalty.~~

14 ~~The county commission of any county may order that the above notice shall also be given~~
15 ~~by advertisement. Such an order, once entered, shall continue in effect until rescinded by the~~
16 ~~county commission. Upon entry of such order, the sheriff shall, besides posting as required above,~~
17 ~~publish the proper notice as a Class II legal advertisement in compliance with the provisions of~~
18 ~~article three, chapter fifty nine of this code, and the publication area for such publication shall be~~
19 ~~the county. Such notice shall be so published within fourteen consecutive days next preceding~~
20 ~~the fifteenth day of July or the fifteenth day of January as the case may be. For every failure so~~
21 ~~to advertise, the sheriff shall forfeit one hundred dollars.~~

22 Notwithstanding the foregoing provisions, the The sheriff shall send to every person owing
23 real or personal property taxes a copy of such taxpayers annual tax ticket or tickets showing what
24 tax is due and how such tax may be paid. Such copy shall be sent to the last known address of
25 such taxpayer by first class United States mail. The notice shall also state: (i) Those who pay the
26 first installment of their taxes on or before the first day of September shall be entitled to a discount
27 of two and one-half percent; and (ii) those who pay the second installment of their taxes on or
28 before the first day of March shall be entitled to the same discount.

29 Failure of the sheriff to send or failure of the taxpayer to receive such copy shall not impair
30 the right to collect such taxes, the right to collect any interest or penalty imposed as a result of
31 the failure to pay such taxes or the method of enforcing the payment of such taxes, interest or
32 penalty.

33 At such time as the sheriff prepares the delinquent list for real property, he or she shall
34 compare such list with a copy of the landbooks most recently delivered by the assessor to the
35 board of review and equalization pursuant to §11-3-19 of this code. The assessor shall make a
36 copy of said landbooks available to the sheriff. If property on the delinquent list should appear as
37 a transfer on said landbooks with the delinquent owner as the transferor, the sheriff shall send to
38 the transferee at his or her last known address by first class United States mail a copy of the

39 annual tax ticket or tickets showing what taxes are due upon the real property of such transferee
40 and how they may be paid as prescribed in this section.

41 Failure of the sheriff to send or failure of the taxpayer to receive such copy shall not impair
42 the right to collect such taxes, the right to collect any interest or penalty imposed as a result of
43 the failure to pay such taxes or the method of enforcing the payment of such taxes, interest, or
44 penalty.

45 (b) In addition to the notice of real or property taxes owed, provided in this section, the
46 county commission of any county may order that the sheriff include in the mailing notice of any
47 taxes or other fees owed to the county or a municipality in the county.

48 (c)(1) The sheriff ~~may~~ shall accept credit cards in payment of any of the taxes, interest, or
49 penalty described in this section. The type of credit card accepted shall be at the discretion of the
50 sheriff.

51 (2) The sheriff may set a fee to be added to each credit card transaction equal to the
52 charge paid by the state, county, sheriff, or taxpayer for the use of the credit card by the taxpayer.
53 Except for fees imposed pursuant to this subdivision, no other fees for the use of a credit card
54 may be imposed upon the taxpayer.

55 ~~(3) Except as provided in subsection (a) of this section, in no event shall the sheriff~~
56 ~~discount or otherwise reduce the tax liability of a taxpayer who has elected to use a credit card~~
57 ~~for the payment of the tax liability.~~

58 (d) The tax commissioner may promulgate legislative rules to provide for the payment of
59 tax liability by installment payments other than those prescribed in subsection (a) of this section.

ARTICLE 2. DELINQUENCY AND METHODS OF ENFORCING PAYMENT.

§ 11A-2-14. Correction of delinquent lists by county ~~court~~ commission; certification to Auditor; recordation.

1 The sheriff shall on or before ~~June fifteenth~~ May 15 of each year present the delinquent
2 lists to the county ~~court~~ commission for examination. The ~~court~~ county commission having

3 become satisfied that the lists are correct, or having corrected them if erroneous, shall direct the
4 clerk of the ~~court~~ county commission to certify a copy of each list, pertaining to real property, to
5 the Auditor not later than ~~July first~~ June 1 of each year. The original lists shall be preserved by
6 the clerk in his or her office, and the list of delinquent real estate shall be recorded in a permanent
7 book to be kept by him or her for that purpose.

§ 11A-2-18. Redemption before sale; record; lien.

1 [Repealed.]

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

§11A-3-1. Declaration of legislative purpose and policy.

1 In view of the paramount necessity of providing regular tax income for the state, county,
2 and municipal governments, particularly for school purposes; and in view of the further fact that
3 delinquent land not only constitutes a public liability, but also represents a failure on the part of
4 delinquent private owners to bear a fair share of the costs of government; and in view of the rights
5 of owners of real property to adequate notice and an opportunity for redemption before they are
6 divested of their interests in real property for failure to pay taxes or have their property entered on
7 the land books; and in view of the fact that the circuit court suits heretofore provided prior to
8 deputy commissioners' sales are unnecessary and a burden on the judiciary of the state; and in
9 view of the necessity to continue the mechanism for the disposition of escheated and waste and
10 unappropriated lands; now therefore, the Legislature declares that its purposes in the enactment
11 of this article are as follows: (1) To provide for the speedy and expeditious enforcement of the tax
12 claims of the state and its subdivisions; (2) to provide for the transfer of delinquent and non-
13 entered lands to those that will make beneficial use of said lands who are more responsible to, or
14 better able to bear, the duties of citizenship than were the former owners; (3) to secure adequate
15 notice to owners of delinquent and nonentered property of the pending issuance of a tax deed;
16 (4) to permit deputy commissioners of delinquent and nonentered lands to sell such lands without

17 the necessity of proceedings in the circuit courts; (5) to reduce the expense and burden on the
 18 state and its subdivisions of tax sales so that such sales may be conducted in an efficient manner
 19 while respecting the due process rights of owners of real property; and (6) to provide for the
 20 disposition of escheated and waste and unappropriated lands.

§11A-3-2. Second publication of list of delinquent real estate; notice.

1 (a) On or before the September 10 of each year, the sheriff shall prepare a second list of
 2 delinquent lands, which shall include all real estate in his or her county remaining delinquent as
 3 of the first day of September, together with a notice of sale, in form or effect as follows:

4 Notice is hereby given that ~~tax liens for~~ the following described tracts or lots of land or
 5 undivided interests therein in the County of _____ and the tax liens that encumber the same
 6 which are delinquent for the nonpayment of taxes for the year (or years) 20____, will be ~~offered for~~
 7 ~~sale by the undersigned sheriff (or collector) at public auction at the front door of the courthouse~~
 8 ~~of the county, between the hours of nine in the morning and four in the afternoon, on~~
 9 ~~the _____ day of _____, 20____~~ certified to the Auditor for disposition pursuant to West
 10 Virginia Code §11A-3-44 on the 31st day of October, 20_____.

11 Upon certification to the Auditor, Tax tax liens on each unredeemed tract or lot, or each
 12 unredeemed part thereof or undivided interest therein, ~~will~~ shall be sold at public auction to the
 13 highest bidder in an amount which shall not be less than the taxes, interest, and charges which
 14 shall be due thereon to the date of sale, as set forth in the following table:

Name of person charged with taxes	Quantity of land	Local description	Total amount of taxes, interest and charges due to date of sale

15 If any of said tracts or lots remain unsold following the auction, they shall be subject to
16 sale by the Auditor without additional advertising or public auction such terms as the Auditor
17 deems appropriate pursuant to §11A-3-48 of this code.

18 Any of the aforesaid tracts or lots, or part thereof or an undivided interest therein, may be
19 redeemed by the payment to the undersigned sheriff (or collector) before ~~sale~~ certification to the
20 Auditor, of the total amount of taxes, interest, and charges due thereon up to the date of
21 redemption. ~~Payment received within fourteen business days prior to the date of sale must be~~
22 ~~paid by~~ credit card, cashier's check, money order, certified check or United States currency.
23 Payment must be received in the tax office by the close of business on the last business day prior
24 to the ~~sale~~ certification.

25 After certification to the Auditor, any of the aforesaid tracts or lots may be redeemed by
26 any person entitled to pay the taxes thereon at any time prior to the sale by payment to the Auditor
27 of the total amount of taxes, interest, and charges due thereon up to the date of redemption.

28 Given under my hand this _____ day of
29 _____, 20__.
30 _____

31 Sheriff (or collector).

32 The sheriff shall publish the list and notice prior to the sale date fixed in the notice as a
33 Class III-0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code,
34 and the publication area for such publication shall be the county.

35 (b) In addition to such publication, no less than 30 days prior to the sale by the Auditor
36 pursuant to § 11A-3-44 of this code, the sheriff shall send a notice of the delinquency and the
37 date of sale by certified mail: (1) To the last known address of each person listed in the land books
38 whose taxes are delinquent; (2) to each person having a lien on real property upon which the
39 taxes are due as disclosed by a statement filed with the sheriff pursuant to the provisions of
40 section three of this article; (3) to each other person with an interest in the property or with a

41 fiduciary relationship to a person with an interest in the property who has in writing delivered to
42 the sheriff on a form prescribed by the Tax Commissioner a request for such notice of
43 delinquency; and (4) in the case of property which includes a mineral interest but does not include
44 an interest in the surface other than an interest for the purpose of developing the minerals, to
45 each person who has in writing delivered to the sheriff, on a form prescribed by the Tax
46 Commissioner, a request for such notice which identifies the person as an owner of an interest in
47 the surface of real property that is included in the boundaries of such property: *Provided*, That in
48 a case where one owner owns more than one parcel of real property upon which taxes are
49 delinquent, the sheriff may, at his or her option, mail separate notices to the owner and each
50 lienholder for each parcel or may prepare and mail to the owner and each lienholder a single
51 notice which pertains to all such delinquent parcels. If the sheriff elects to mail only one notice,
52 that notice shall set forth a legally sufficient description of all parcels of property on which taxes
53 are delinquent. In no event shall failure to receive the mailed notice by the landowner or lienholder
54 affect the validity of the title of the property conveyed if it is conveyed pursuant to §11A-3-27 of
55 §11A-3-59 of this code.

56 (c)~~(4)~~ To cover the cost of preparing and publishing the second delinquent list, a charge
57 of \$25 shall be added to the taxes, interest, and charges already due on each item and all such
58 charges shall be stated in the list as a part of the total amount due.

59 (d) To cover the cost of preparing and mailing notice to the landowner, lienholder, or any
60 other person entitled thereto pursuant to this section, a charge of \$10 per addressee shall be
61 added to the taxes, interest, and charges already due on each item and all such charges shall be
62 stated in the list as a part of the total amount due.

63 (e) Any person whose taxes were delinquent on the first day of September may have his
64 or her name removed from the delinquent list prior to the time the same is delivered to the
65 newspapers for publication by paying to the sheriff the full amount of taxes and costs owed by the
66 person at the date of such redemption. In such case, the sheriff shall include but \$3 of the costs

67 provided in this section in making such redemption. Costs collected by the sheriff hereunder which
68 are not expended for publication and mailing shall be paid into the General County Fund.

§ 11A-3-4. Redemption after second publication and before sale certification to the Auditor.

1 Any of the real estate included in the list published pursuant to the provisions of section
2 ~~two of this article §11A-3-2 of this code~~ may be redeemed at any time before sale certification to
3 the Auditor as provided in ~~section eighteen, article two of this chapter §11A-3-8 of this code.~~ All
4 payments for delinquent real estate taxes received within fourteen business days prior to the date
5 of sale must be paid by cashier check, money order, certified check, or United States currency.

§11A-3-5. Sale by sheriff; immunity; penalty; mandamus.

1 [Repealed.]

**§11A-3-5a. Effective date of transfer of duties for delinquent land sales by sheriff from the
county clerk to the State Auditor.**

1 [Repealed.]

**§11A-3-5b. Authorization for county clerk to perform duties for delinquent land sales by
sheriff.**

1 [Repealed.]

**§11A-3-6. Purchase by sheriff, State Auditor, deputy commissioner and clerk of county
commission prohibited; co-owner free to purchase at tax sale.**

1 [Repealed.]

§11A-3-7. Suspension from same; amended delinquent lists; subsequent sale.

1 [Repealed.]

§11A-3-8. Certification of ~~sold and unsold~~ property to the Auditor.

1 (a) If any real estate included in the list published pursuant to the provisions of §11A-3-2
2 of this code is not redeemed in accordance with §11A-3-4 of this code by October 31 of the year
3 the list was published, ~~no person present bids the amount of taxes, interest and charges due on~~
4 ~~any real estate offered for sale,~~ the sheriff shall certify the real estate except the sheriff shall

5 include any subsequent taxes due at the time of the list published pursuant to §11A-3-2 of this
6 code to the Auditor for disposition pursuant to ~~section forty four of this article~~ §11A-3-44 of this
7 code, subject, however, to the right of redemption provided by ~~section thirty eight of this article~~
8 §11A-3-38 of this code. The Auditor shall prescribe the form by which the sheriff certifies the
9 property.

10 ~~(b) If the highest bidder present at the sale, as provided in section five of this article, bids~~
11 ~~and pays, at a minimum, the amount of taxes, interest and charges for which the tax lien on any~~
12 ~~real estate is offered, the sheriff shall certify the real estate to the State Auditor for disposition~~
13 ~~pursuant to section fourteen of this article~~

§11A-3-9. Sheriff's list of sales, suspensions, redemptions and certifications; oath.

1 (a) As soon as the ~~sale~~ certification provided in ~~section five of this article~~ §11A-3-8 of this
2 code has been completed, the sheriff shall prepare a list of all tax liens on delinquent real estate
3 ~~purchased at the sale, or suspended from sale, or redeemed before sale,~~ certification or certified
4 to the Auditor. The heading of the list shall be in form or effect as follows:

5 List ~~of sales~~ of tax liens on real estate in the county of _____, returned delinquent
6 for nonpayment of taxes thereon for the year (or years) 20____, and ~~sold in the month (or months)~~
7 ~~of _____, 20____, or suspended from sale, or redeemed before sale~~ certification or certified
8 to the Auditor.

9 (b) The sheriff shall, at the foot of the list, subscribe an oath, which shall be subscribed
10 before and certified by some person duly authorized to administer oaths, in form or effect as
11 follows:

12 I, _____, sheriff (or deputy sheriff or collector) of the county of _____, do
13 swear that the above list contains a true account of all the tax liens on real estate within my county
14 returned delinquent for nonpayment of taxes thereon for the year (or years) 20____, which were
15 ~~sold by me or which were suspended from sale or redeemed before sale~~ certification or certified

16 to the Auditor. ~~and that I am not now, nor have I at any time been, directly or indirectly interested~~
17 ~~in the purchase of any such tax liens~~

18 (c) Except for the heading and the oath, the Auditor shall prescribe the form of the list.

§11A-3-10. Sheriff to account for proceeds; disposition of surplus.

1 (a) The sheriff shall account for the proceeds of all ~~sales and~~ redemptions included in such
2 list in the same way he or she accounts for other taxes collected by him or her. ~~except that if the~~
3 ~~purchase money paid for any property sold is in excess of the amount of taxes, interest and~~
4 ~~charges due thereon, the surplus shall be deposited in a special county fund to be known and~~
5 ~~designated as the "sale of tax lien surplus fund". Where there is a redemption after the sale, the~~
6 ~~sheriff shall also deposit into said fund the amount of taxes, interest and charges due on the date~~
7 ~~of the sale, plus the interest at the rate of one percent per month from the date of sale to the date~~
8 ~~of redemption, described in subdivision (2), subsection (b), section twenty four of this article. Such~~
9 ~~surpluses shall be disposed of as follows:~~

10 (1) ~~In any case where the property was redeemed, such surplus shall be distributed to the~~
11 ~~person or persons who purchased the tax lien thereon, or the heirs, devisees, legatees, executors,~~
12 ~~administrators, successors or assigns thereof.~~

13 (2) ~~If the purchaser, his heirs, devisees, legatees, executors, administrators, successors~~
14 ~~or assigns cannot be found within two years from and after the date of redemption, all claims to~~
15 ~~such surplus shall be barred and such surplus shall be distributed by the sheriff in the manner~~
16 ~~provided by law for the distribution of property taxes collected by him~~

17 (b) All real estate included in the first delinquent list sent to the Auditor, and not accounted
18 for in the list of ~~sales, suspensions, redemptions and~~ certifications, shall be deemed to have been
19 redeemed before sale certification, and the taxes, interest, and charges due thereon shall be
20 accounted for by the sheriff as if they had been received by him or her before the sale.

§11A-3-11. Return of list of ~~sales, suspensions and~~ certifications; redemptions.

1 (a) Within one month after completion of the sale certification, the sheriff shall deliver the
2 original list of ~~sales, suspensions and redemptions~~ and certifications described in ~~section nine of~~

3 ~~this article~~ §11A-3-9 of this code, with a copy thereof, to the clerk of the county commission. The
4 clerk shall bind the original of such list in a permanent book to be kept for the purpose in his or
5 her office. The clerk, within 10 days after delivery of the list to him or her, shall transmit the copy
6 to the ~~State~~ Auditor, who shall note each ~~sale, suspension,~~ redemption, and certification on the
7 record of delinquent lands kept in his or her office.

8 (b) Any sheriff who fails to prepare and return the list of ~~sales, suspensions~~ redemptions
9 and certifications within the time required by this section shall forfeit not less than \$50 nor more
10 than \$500, for the benefit of the general school fund, to be recovered by the ~~State~~ Auditor or by
11 any taxpayer of the county on motion in a court of competent jurisdiction. Upon the petition of any
12 person interested, the sheriff may be compelled by mandamus to make out and return the list and
13 the proceedings thereon shall be at his or her cost.

§11A-3-12. Amendment of such list.

1 If the sheriff shall make any error or omission in the list of ~~sales, suspensions,~~ redemptions
2 and certifications returned to the clerk of the county commission, he or she or any person
3 interested may, within ~~six months~~ 30 days after the ~~sale~~ publication of such list, apply by petition
4 to the county commission for an order permitting or requiring amendment of the list. Any person
5 who ~~might~~ may be prejudiced by the proposed amendment must, if found within the county, be
6 given at least 10 days' notice of such application. Upon proof of the error or mistake the
7 commission shall make an order permitting or requiring the sheriff to file an amended list with the
8 clerk of the commission. The sheriff shall thereupon prepare and deliver to the clerk of the
9 commission the amended list and a copy thereof, with a copy of the order of the commission
10 permitting or requiring it to be filed attached to the list and to the copy. The clerk shall substitute
11 the original of the amended list for the list already in his or her office, and make the necessary
12 corrections on his record of delinquent lands. The clerk shall transmit the copy of the amended
13 list to the Auditor who shall note the corrections on his or her record of delinquent lands.

§11A-3-13. Publication by sheriff of ~~sales~~ certification list.

1 Within one month after completion of the ~~sale~~ certification, the sheriff shall prepare and
2 publish a list of all the ~~sales and~~ certifications made by him or her, in form or effect as follows,
3 which list shall be published as a Class II-0 legal advertisement in compliance with the provisions
4 of §59-3-1 *et seq.* of this code, and the publication area for such publication shall be the county.

5 List of tax liens on real estate ~~sold~~ in the county of _____, in the month (or months)
6 of _____, 20____, certified for nonpayment of taxes thereon for the year (or years) 20____,
7 and ~~purchased by individuals or~~ certified to the Auditor of the State of West Virginia:

Name of person charged with taxes	Local description of lands	Quantity of land charged	Quantity of land for which tax lien is sold	Name of purchaser	Whole amount paid by purchaser

8 The owner of any real estate listed above, or any other person entitled to pay the taxes
9 thereon, may, however, redeem such real estate as provided by law.

10 Given under my hand this _____ day of _____, 20____.

11 _____

12 Sheriff

13 To cover the costs of preparing and publishing such list, a charge of ~~fifteen~~ \$15 shall be
14 added to the taxes, interest, and charges already due on each item listed.

§11A-3-14. Purchase by individual at tax sale; certificate of sale.

1 [Repealed.]

§11A-3-15. Certificate of sale assignable.

1 [Repealed.]

§11A-3-16. Subsequent tax payments by purchaser.

1 [Repealed.]

§11A-3-17. Sale of subsequent tax liens.

1 [Repealed.]

§11A-3-18. Limitations on tax liens.

1 [Repealed.]

§11A-3-19. What purchaser must do before the deed can be secured.

1 [Repealed.]

§11A-3-20. Refund to purchaser of payment made at sheriff's sale where property is subject of an erroneous assessment or is otherwise nonexistent.

1 [Repealed.]

§11A-3-21. Notice to redeem.

1 [Repealed.]

§11A-3-22. Service of notice.

1 [Repealed.]

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

1 [Repealed.]

§11A-3-24. Notice of redemption from purchases; moneys received by sheriff.

1 [Repealed.]

§11A-3-25. Distribution of surplus to purchaser.

1 [Repealed.]

§11A-3-26. Certificate of redemption issued by State Auditor; recordation; disposition of redemption money.

1 [Repealed.]

§11A-3-27. Deed to purchaser; record.

1 [Repealed.]

§11A-3-28. Compelling service of notice or execution of deed.

1 [Repealed.]

§11A-3-29. One deed for adjoining pieces of real estate within the same tax district.

1 [Repealed.]

§11A-3-30. Title acquired by individual purchaser; action to quiet title

1 [Repealed]

§11A-3-31. Effect of irregularity on title acquired by purchaser.

1 [Repealed]

§11A-3-32. Sheriff to keep proceeds in separate accounts; disposition.

1 (a) The sheriff shall keep in a separate fund the proceeds of all redemptions ~~and sales~~
2 paid to him or her under the provisions of this chapter, except for those proceeds for which a
3 separate fund is directed by the provisions of ~~section 64~~ §11A-3-64 of this ~~article~~ code. Out of the
4 total proceeds of each ~~sale or redemption~~ he or she shall in the order of priority stated below
5 credit the following amounts for payment as provided in this section:

6 (1) To the general county fund, the part that represents costs paid out of the fund for
7 publishing the sheriff's delinquent and sales list and all other costs incurred by the sheriff pursuant
8 to the provisions of this article;

9 ~~(2) Surplus proceeds from the sale of tax liens on delinquent lands shall be held by the~~
10 ~~sheriff for the periods provided for in section ten of this article, and if no application is made within~~
11 ~~the time specified, the surplus shall be distributed by the sheriff in the manner provided by law for~~
12 ~~the distribution of property taxes collected by him or her; and~~

13 ~~(3)~~ (2) The balance, if any, of the proceeds of the lands included in each suit shall be
14 prorated among the various taxing units on the basis of the total amount of taxes due them in
15 respect to the lands that were ~~sold or redeemed~~.

16 (b) The amounts so determined shall be credited as follows for payment as provided in
17 this subsection:

18 (1) To the ~~State~~ Auditor, the part that represents state taxes and interest; and

19 (2) To the fund kept by the sheriff for each local taxing unit, the part that represents taxes
20 and interest payable to the unit.

21 (c) All amounts which under the provisions of this section were credited by the sheriff to
22 the Auditor shall be paid to him or her semiannually, and those credited to the various local taxing
23 units shall be transferred semiannually by the sheriff to the fund kept by him or her for each taxing
24 unit.

25 (d) The ~~State~~ Auditor shall prescribe the form of the records to be kept by the sheriff for
26 the purposes of this section, and the method to be used by him or her in making the necessary
27 pro rata distributions.

§11A-3-39. Certificate of redemption issued by Auditor; recordation.

1 (a) Upon payment of the sum necessary to redeem, the Auditor shall execute a certificate
2 of redemption in triplicate, which certificate shall specify the real estate redeemed, or the interest
3 therein, as the case may be, together with any changes in respect thereto which were made in
4 the land book and in the record of delinquent lands, shall specify the year or years for which
5 payment was made, and shall state that it is a receipt for the money paid and a release of the
6 state's lien against the real estate redeemed. The original certificate shall be retained in the files
7 in the Auditor's office, one copy shall be delivered to the person redeeming and the second copy
8 shall be mailed by the Auditor to the clerk of the county commission of the county in which the
9 real estate is situated, who, after making any necessary changes in his or her record of delinquent
10 lands, shall note the fact of redemption on such record, and shall record the certificate in a
11 separate volume provided for the purpose.

12 The fee for issuing the certificate of redemption shall be ~~\$10 or \$20 and~~ seven and one-
13 half percent of the total taxes and interest and charges due, whichever is greater not to exceed
14 \$120.

15 (b) All certificates of redemption issued by the Auditor in each year shall be numbered
16 consecutively and shall be filed by the clerk of the county commission in numerical order.

17 Reference to the year and number of the certificate shall be included in the notation of redemption
18 required of the clerk of the county commission. No fee shall be charged by the clerk for any
19 recordation, filing, or notation required by this section. Ten dollars of the commission fee received
20 by the Auditor on a redemption shall be deposited into the Courthouse Facilities Improvement
21 Fund set out in §29-26-6 of this code.

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

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

§ 11A-3-44. Auditor to certify list of lands to be sold; lands so certified are subject to sale.

1 On or after ~~the first day of May~~ March 1 and on or before ~~the first day of October~~ August
2 1 of each year, the Auditor shall certify ~~to the deputy commissioner of each county~~ a list of all
3 lands ~~in the county~~ subject to sale under this article. He or she shall note the fact of certification
4 on the land record in his or her office. Upon completion of the list for certification, a charge of \$25
5 shall be added to the taxes, interest, and charges already due on each tract listed, to cover the
6 costs incurred by the Auditor in the preparation of the list, and in the event of sale or redemption,
7 the same shall be collected and paid into the operating fund provided for in this article.

8 Escheated lands and waste and unappropriated lands shall be listed separately. The list
9 shall be arranged by districts and, except in the case of waste and unappropriated lands,
10 alphabetically by the name of the owner. The list shall state as to each item listed the information

11 required by §11A-3-35 of this code to be set forth in the land record in the Auditor's office, and
12 shall specify as to each tract listed as delinquent or non-entered the amount of taxes and interest
13 due or chargeable thereon on the date of certification, the publication and other charges due, with
14 interest, and the total currently due. The specification of taxes due or chargeable shall as to
15 delinquent land commence with those for nonpayment of which it was ~~set~~ certified, and as to
16 non-entered land with those properly chargeable to it for the first year of nonentry, subject to the
17 provisions of the proviso set forth in ~~subsection (b), section thirty-eight of this article~~ §11A-3-38(b)
18 of this code.

19 All items certified ~~to each deputy commissioner~~ by the Auditor shall be numbered
20 consecutively. All subsequent entries, applications, or proceedings under this article in respect to
21 any item shall refer to its number and the year of certification. ~~All~~ Notwithstanding any provisions
22 of this article to the contrary, all tracts, lots, or parcels certified to the Auditor as a unit may be
23 treated by the Auditor as a single item for purposes of certification. Subject to the provisions of
24 this section, the Auditor shall prescribe a form for the list and shall provide in such form adequate
25 space to show the subsequent history and final disposition of each item certified.

26 The list shall be made in ~~triplicate~~ quadruplicate. The Auditor shall keep the original and
27 send one copy to the clerk of the county commission, ~~and one to the deputy commissioner~~ sheriff,
28 and one to the West Virginia Land Stewardship Corporation created pursuant to §31-21-1 et seq.
29 of this code. The clerk of the county commission shall bind his or her copy in a permanent book
30 to be labeled "Report of ~~State Commissioner~~ Auditor of Delinquent and Non-Entered Lands" and
31 shall note the fact of the certification of each item on his or her record of delinquent lands. Such
32 copies delivered to the clerk of the county commission and the sheriff shall become permanent
33 records, and shall be preserved as such in the offices of the Auditor and the clerk of the county
34 commission.

§11A-3-45. ~~Deputy commissioner~~ Auditor to hold annual auction.

1 (a) Each tract or lot certified ~~to the deputy commissioner~~ by the Auditor pursuant to the
2 ~~preceding section~~ §11A-3-44 of this code shall be sold by ~~the deputy commissioner~~ by him or her

3 at public auction at the courthouse of the county to the highest bidder ~~between the hours of nine~~
4 ~~in the morning and four in the afternoon~~ during the courthouse's normal operating hours on any
5 business working day within ~~120~~ 90 days after the Auditor has certified the lands ~~to the deputy~~
6 ~~commissioner~~ as required by ~~the preceding section~~ §11A-3-44 of this code. The payment for any
7 tract or lot purchased at a sale shall be made by check, U. S. currency, or money order payable
8 to the ~~sheriff of the county~~ Auditor and delivered before the close of business on the day of sale.
9 No part or interest in any tract or lot subject to such sale, or any part thereof of interest therein,
10 that is less than the entirety of such unredeemed tract, lot, or interest, as the same is described
11 and constituted as a unit or entity in said list, shall be offered for sale or sold at such sale. If the
12 sale shall not be completed on the first day of the sale, it shall be continued from day to day
13 between the same hours until all the land shall have been offered for sale.

14 (b) A private, nonprofit, charitable corporation, incorporated in this state, which has been
15 certified as a nonprofit corporation pursuant to the provisions of Section 501(c)(3) of the federal
16 Internal Revenue Code, as amended, which has as its principal purpose the construction of
17 housing or other public facilities and which notifies the ~~deputy commissioner~~ Auditor of an
18 intention to bid and subsequently submits a bid that is not more than five percent lower than the
19 highest bid submitted by any person or organization which is not a private, nonprofit, charitable
20 corporation as defined in this subsection, shall be sold the property offered for sale at public
21 auction by the ~~deputy commissioner~~ Auditor pursuant to the provisions of this section at the public
22 auction as opposed to the highest bidder.

23 The nonprofit corporation referred to in this subsection does not include a business
24 organized for profit, a labor union, a partisan political organization, or an organization engaged in
25 religious activities, and it does not include any other group which does not have as its principal
26 purpose the construction of housing or public facilities.

§11A-3-46. Publication of notice of auction.

1 Once a week for three consecutive weeks prior to the auction required in ~~the preceding~~
2 ~~section~~ §11A-3-45 of this code, the ~~deputy commissioner~~ Auditor shall publish notice of the

3 auction as a Class III-0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.*
4 of this code, and the publication area for such publication shall be the county.

5 The notice shall be in form or effect as follows:

6 Notice is hereby given that the following described tracts or lots of land in the County of
7 _____, have been certified by the Auditor of the State of West Virginia, to _____,
8 ~~Deputy Commissioner of Delinquent and Non-entered Lands of said County,~~ for sale at public
9 auction. The lands will be offered for sale by the undersigned ~~deputy commissioner~~ Auditor at
10 public auction in (specify location) the courthouse of _____ County between the hours of _
11 _____ ~~nine~~ _____ in the morning and ~~four~~ _____ in the afternoon, on the _____ day of
12 _____, 1920.

13 Each tract or lot as described below will be sold to the highest bidder at the auction. The
14 payment for any tract or lot purchased at a sale shall be made by check or money order payable
15 to the ~~sheriff of the county~~ Auditor and delivered before the close of business on the day of the
16 sale. If any of said tracts or lots remain unsold following the auction, they will be subject to later
17 ~~sale by the deputy commissioner~~ without additional advertising or public auction. The ~~deputy~~
18 ~~commissioner~~ Auditor's sale may include tracts or lots remaining unsold from a previous auction
19 not required by law to be readvertised and described for this subsequent auction of those same
20 tracts and lots. All sales are subject to the approval of the Auditor of the State of West Virginia.

21 (here insert description of advertised lands to be sold)

22 Any of the aforesaid tracts or lots may be redeemed by any person entitled to pay the
23 taxes thereon at any time prior to the sale by payment to the ~~deputy commissioner~~ Auditor of the
24 total amount of taxes, interest, and charges due thereon up to the date of redemption. Lands
25 listed above as escheated or waste and unappropriated lands may not be redeemed.

26 Given under my hand this _____ day of _____, 1920.

27 _____ ~~Deputy Commissioner of Delinquent and Non-entered Lands of~~ Auditor of
28 the State of West Virginia _____ County.

29 The description of lands required in the notice shall be in the same form as the list
30 certifying said lands ~~to the deputy commissioner~~ for sale. If the ~~deputy commissioner~~ Auditor is
31 required to auction lands certified to him or her in any previous years, pursuant to ~~section 48 of~~
32 ~~this article~~ §11A-3-48 of this code, he or she shall include such lands in the auction without further
33 advertisement, with reference to the year of certification and the item number of the tract or
34 interest.

35 To cover the cost of preparing and publishing the notice, a charge of \$30 shall be added
36 to the taxes, interest, and charges due on the delinquent and non-entered property.

§11A-3-48. Unsold lands subject to sale without auction or additional advertising.

1 If any of the lands which have been offered for sale at the public auction provided in §11A-
2 3-45 of this code shall remain unsold following such auction; or were sold at a tax sale auction
3 within the previous five years, which were not redeemed, and for which no deed was secured by
4 the purchaser; or if the Auditor refuses to approve the sale pursuant to §11A-3-51 of this code,
5 the ~~deputy commissioner~~ Auditor may sell the lands ~~at any time subsequent to such auction,~~
6 without any further public auction or additional advertising of the land, in the following priority: (1)
7 To a person vested with an ownership interest in an adjacent tract or parcel of land: *Provided,*
8 That If more than one adjacent landowner desires to acquire the same tract or lot, then the Auditor
9 shall sell such tract or lot to the highest bidder; (2) to the municipality in which the tract or lot is
10 located; (3) The county commission of the county in which the tract or lot is located; (4) to the
11 West Virginia Land Stewardship Corporation as part of its Land Bank Program set forth in §31-
12 21-11 et seq. of this code; or (5) to any party willing to purchase such property.

13 The price of such property shall be as agreed upon by the ~~deputy commissioner~~ Auditor
14 and purchaser. ~~subject to approval by the Auditor as provided in §11A-3-51 of this code.~~

§ 11A-3-50. Receipt to purchaser for purchase price.

1 The ~~deputy commissioner~~ Auditor shall prepare an original and two copies of the receipt
2 for the purchase money. He or she shall give the original receipt to the purchaser and shall file

3 one copy thereof with the clerk of the county commission and one copy thereof with the sheriff,
4 each of whom shall note the fact of such sale on their respective records of delinquent lands. The
5 heading of the receipt shall be:

6 Memorandum of real estate sold in the county of _____ on this ___ day of
7 _____, 1920 ____, by _____, the ~~deputy commissioner of delinquent and non-entered~~
8 ~~lands of said county~~ Auditor of the State of West Virginia.

9 Except for the heading, the Auditor shall prescribe the form of the receipt.

§ 11A-3-52. ~~What purchaser must do before he or she can~~ Duties of purchaser to secure a deed.

1 (a) Within ~~45~~ 120 days following the approval of the sale by the Auditor pursuant to §11A-
2 3-51 of this code, the purchaser, his or her heirs or assigns, in order to secure a deed for the real
3 estate purchased, shall:

4 (1) Prepare a list of those to be served with notice to redeem and request the ~~deputy~~
5 ~~commissioner~~ Auditor to prepare and serve the notice as provided in §11A-3-54 and §11A-3-55
6 of this code;

7 (2) When the real property subject to the tax lien was classified as Class II property,
8 provide the ~~deputy commissioner~~ Auditor with the actual mailing address of the property that is
9 subject to the tax lien or liens purchased; and

10 (3) Deposit, or offer to deposit, with the ~~deputy commissioner~~ Auditor a sum sufficient to
11 cover the costs of preparing and serving the notice.

12 (b) If the purchaser fails to fulfill the requirements set forth in subsection (a) of this section,
13 the purchaser shall lose all the benefits of his or her purchase.

14 (c) After the requirements of subsection (a) of this section have been satisfied, the ~~deputy~~
15 ~~commissioner~~ may then sell the property in the same manner as he sells lands which have been
16 offered for sale at public auction but which remain unsold after such auction, as provided in §11A-

17 ~~3-48 of this code~~ Auditor shall issue and notice to redeem as required by §11A-3-54 and §11A-3-
18 55 of this code.

19 (d) If the person requesting preparation and service of the notice is an assignee of the
20 purchaser, he or she shall, at the time of the request, file with the ~~deputy commissioner~~ Auditor a
21 written assignment to him or her of the purchaser's rights, executed, acknowledged, and certified
22 in the manner required to make a valid deed.

23 (e) Whenever a purchaser has failed to comply with the notice requirements set forth in
24 subsection (a) of this section, the purchaser may receive an additional ~~30~~ 60 days from the
25 expiration of the time period set forth in subsection (a) of this section to comply with the notice
26 requirements set forth in subsection (a) of this section if the purchaser files with the ~~State~~ Auditor
27 a request in writing for the extension ~~before~~ within 30 days following the expiration of the time
28 period set forth in subsection (a) of this section and makes payment by ~~cash~~ U. S. currency,
29 cashier's check, certified check, or money order in the amount of \$100 or 10 percent of the total
30 amount paid on the day of sale set forth in §11A-3-45 of this code, whichever is greater. The fee
31 for issuing the certificate of extension shall be \$25 made payable to the ~~State~~ Auditor.

32 (f) The ~~State~~ Auditor shall each month draw his or her warrant upon the treasury payable
33 to the county board of education of each county for payment received by him or her for the
34 extension of the time period set forth in subsection (e) of this section for property located within
35 each such county.

**§11A-3-53. Refund to purchaser of payment made at ~~deputy commissioner's~~ Auditor's sale
where property is nonexistent.**

1 If, within ~~forty-five~~ 180 days following the approval of the sale by the Auditor, the purchaser
2 discovers that the property purchased at the sale is nonexistent, the purchaser shall submit the
3 abstract or certificate of an attorney-at-law that the property is nonexistent. Upon receipt of the
4 abstract or certificate, the ~~deputy commissioner shall~~ Auditor cause the moneys so paid on the
5 day of the sale to be refunded. Upon refund of the amount bid at a ~~deputy commissioner's~~ an

6 Auditor's sale, ~~the deputy commissioner~~ he or she shall inform the assessor that the property
7 does not exist for the purpose of having the assessor correct the error. ~~For failure to meet this~~
8 ~~requirement, the purchaser shall lose all benefits of his purchase.~~

§11A-3-54. Notice to redeem.

1 Whenever the provisions of ~~section 52~~ §11A-3-52 of this article code have been complied
2 with, the ~~deputy commissioner~~ Auditor shall thereupon prepare a notice in form or effect as
3 follows:

4 To _____

5 You will take notice that _____, the purchaser (or _____, the assignee, heir,
6 or devisee of _____, the purchaser) of the following real estate, _____, (here
7 describe the real estate sold) located in _____, (here name the city, town, or village in which
8 the real estate is situated or, if not within a city, town, or village, give the district and a general
9 description) which was _____ (here put whether the property was returned delinquent or
10 non-entered) in the name of _____, and was sold by the ~~deputy commissioner of delinquent~~
11 ~~and non-entered lands of _____ County~~ Auditor at the sale for delinquent taxes (or
12 nonentry) on the ___ day of _____, ~~19 20~~ ___, has requested that you be notified that a
13 deed for such real estate ~~will~~ shall be made ~~to him~~ on or after the ___ day of _____, ~~19 20~~
14 ___, as provided by law, unless before that day you redeem such real estate. The amount you
15 ~~will~~ shall have to pay to redeem on the ___ day of _____, ~~19 20~~ ___ ~~will~~ shall be as follows:

16 Amount equal to the taxes, interest, and charges due on the date of sale, with interest to
17 _____ \$ _____

18 Amount of taxes paid on the property, since the sale, with interest to _____
19 \$ _____

20 Amount paid for title examination and preparation of list of those to be served, and for
21 preparation and service of the notice with interest to _____ \$ _____

22 Amount paid for other statutory costs (describe) _____ \$ _____

23 Total \$ _____

24 You may redeem at any time before _____ by paying the above total less any
25 unearned interest.

26 If the above real estate is your primary residence, you may petition the Auditor to redeem
27 the real estate in not more than three incremental payments that equal the total amount required
28 to redeem the real estate prior to the issuance of the deed described above.

29 Given under my hand this ___ day of _____, 19 20 ____.

30 ~~Deputy Commissioner of Delinquent~~

31 ~~And Non-entered Lands~~ Auditor

32 _____ County,

33 State of West Virginia

34 ~~The deputy commissioner for his service in preparing the notice~~ For preparing this notice,
35 the Auditor shall receive a fee of \$10 for the original and two dollars for each copy required. Any
36 costs which must be expended in addition thereto for publication, or service of such notice in the
37 manner provided for serving process commencing a civil action, or for service of process by
38 certified mail, shall be charged by the ~~deputy commissioner~~ Auditor. All costs provided by this
39 section shall be included as redemption costs and included in the notice described herein.

§11A-3-55. Service of notice.

1 (a) As soon as the ~~deputy commissioner~~ Auditor has prepared the notice provided for in
2 §11A-3-54 of this code, he or she shall cause it to be served upon all persons named on the list
3 generated by the purchaser pursuant to the provisions of §11A-3-52 of this code. Such notice
4 shall be mailed and, if necessary, published at least 45 days prior to the first day a deed may be
5 issued following the ~~deputy commissioner's~~ Auditor's sale.

6 (b) The notice shall be served upon all such persons residing or found in the state in the
7 manner provided for serving process commencing a civil action or by certified mail, return receipt
8 requested, or other types of delivery service courier that provide a receipt. The notice shall be
9 served on or before the 30th day following the request for such notice.

10 (c) The notice shall be served upon persons not residing or found in the state by certified
11 mail, return receipt requested, or in the manner provided for serving process commencing a civil
12 action or other types of delivery service courier that provide a receipt. The notice shall be served
13 on or before the 30 days following the request for the notice.

14 (d) If the address of a person is unknown to the purchaser and cannot be discovered by
15 due diligence on the part of the purchaser, the notice shall be served by publication as a Class
16 III-0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code and the
17 publication area for the publication shall be the county in which the real property is located. If
18 service by publication is necessary, publication shall be commenced within 60 days following the
19 request for the notice, and a copy of the notice shall, at the same time, be sent pursuant to
20 subsection (b) or (c) of this section, to the last known address of the person to be served. The
21 return of service of the notice and the affidavit of publication, if any, shall be in the manner
22 provided for process generally and shall be filed and preserved by the State Auditor in his or her
23 office, together with any return receipts for notices sent by certified mail.

24 (e) In addition to the other notice requirements set forth in this section, if the real property
25 subject to the tax lien was classified as Class II property at the time of the assessment, at the
26 same time the ~~deputy commissioner~~ Auditor issues the required notices by certified mail, the
27 ~~deputy commissioner~~ Auditor shall forward a copy of the notice sent to the delinquent taxpayer
28 by first class mail, or in the manner provided for serving process commencing a civil action,
29 addressed to "Occupant", to the physical mailing address for the subject property. The physical
30 mailing address for the subject property shall be supplied by the purchaser of the property,
31 pursuant to the provisions of §11A-3-52 of this code. Where the mail is not deliverable to an

32 address at the physical location of the subject property, the copy of the notice shall be sent to any
33 other mailing address that exists to which the notice would be delivered to an occupant of the
34 subject property.

**§11A-3-56. 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-3-45 or §11A-3-48 of
2 this code, the owner of, or any other person who was entitled to pay the taxes on, any real estate
3 for which a tax lien thereon was purchased ~~by an individual~~ may redeem at any time before a tax
4 deed is issued therefor. In order to redeem, he or she must pay to the ~~deputy commissioner~~
5 Auditor the following amounts:

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

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

10 (3) Such additional expenses as may have been incurred in preparing the list of those to
11 be served with notice to redeem, and for any licensed attorney's title examination incident thereto,
12 with interest at the rate of one percent per month from the date of payment, but the amount he or
13 she shall be required to pay, excluding said interest, for such expenses incurred for the
14 preparation of the list of those to be served with notice to redeem required by §11A-3-52 of this
15 code, and for any licensed attorney's title examination incident thereto, shall not exceed \$500. An
16 attorney may only charge a fee for legal services actually performed and must certify that he or
17 she conducted an examination to determine the list of those to be served required by §11A-3-52
18 of this code;

19 (4) All additional statutory costs paid by the purchaser; and

20 (5) The ~~deputy commissioner's~~ Auditor's fee and commission as provided by §11A-3-66
21 of this code. Where the ~~deputy commissioner~~ Auditor has not received from the purchaser

22 satisfactory proof of the expenses incurred in preparing the notice to redeem, or of any licensed
23 attorney's title examination incident thereto, in the form of receipts or other evidence thereof, the
24 person redeeming shall pay the ~~deputy commissioner~~ Auditor the sum of \$500 plus interest
25 thereon at the rate of one percent per month from the date of the sale for disposition pursuant to
26 the provisions of §11A-3-57, §11A-3-58, and § 11A-3-64 of this code. Upon payment to the ~~deputy~~
27 ~~commissioner~~ Auditor of those and any other unpaid statutory charges required by this article,
28 and of any unpaid expenses incurred by the sheriff and the Auditor, and the deputy commissioner
29 in the exercise of their duties pursuant to this article, the ~~deputy commissioner~~ Auditor shall
30 prepare an original and five copies of the receipt for ~~the~~ payment and shall note on said receipts
31 that the property has been redeemed. The original of such receipt shall be given to the person
32 redeeming. The ~~deputy commissioner~~ Auditor shall retain a copy of the receipt and forward one
33 copy each to the sheriff, assessor, ~~the Auditor~~, and the clerk of the county commission. The clerk
34 shall endorse on the receipt the fact and time of such filing and note the fact of redemption on his
35 or her record of delinquent lands.

36 (b) Any person ~~by reason for reasons of financial hardship of the fact that no provision is~~
37 ~~made for partial~~ may petition the Auditor to redeems his or her primary residence in installments.
38 The petition shall certify to the Auditor that the real estate is the primary residence of the
39 redeeming party. The Auditor may approve a financial hardship plan and it shall be signed by him
40 or her and the party making the request. A copy of the document evidencing such acceptance
41 shall be filed with the clerk of the county commission in which the property is located. ~~redemption~~
42 ~~of the tax lien on real estate purchased by an individual.~~

43 (c) Any person who, by reason of the fact that no provision is made for partial redemption
44 of the tax lien on real estate purchased at the public auction or at a subsequent sale, is compelled
45 in order to protect himself or herself to redeem the tax lien on all of such real estate when it
46 belongs, in whole or in part, to some other person, shall have a lien on the interest of such other
47 person for the amount paid to redeem such interest. He or she shall lose his or her right to the

48 lien, however, unless within 30 days after payment he or she shall file with the clerk of the county
49 commission his or her claim in writing against the owner of such interest, together with the receipt
50 provided for in this section. The clerk shall docket the claim on the judgment lien docket in his or
51 her office and properly index the same. Such lien may be enforced as other judgment liens are
52 enforced.

§11A-3-66. Compensation of ~~deputy commissioner~~ Auditor.

1 As compensation for his or her services, the ~~deputy commissioner~~ Auditor shall be entitled
2 to a fee of ~~\$10~~ \$20 for each item certified to by him or her ~~by the Auditor~~ pursuant to §11A-3-44
3 of this code. In addition thereto he or she shall receive a commission of ~~fifteen~~ seven and one
4 half percent and interest on each sale or redemption, ~~whichever is greater~~ not to exceed \$120.00.
5 A commission received on a sale shall be based on the sale price and a commission received on
6 a redemption shall be based on the total taxes and interest due. Such compensation shall be paid
7 as provided in this article. Ten dollars of the commission fee received by the Auditor on a
8 redemption shall be deposited into the Courthouse Facilities Improvement Fund set out in §29-
9 26-6 of this code.

§11A-3-69. Effect of repeal.

1 ~~(a) The repeal of the provisions of §11A-4-39, §11A-4-39a, §11A-4-39b, and §11A-4-41~~
2 ~~of this code which was affected by the recodification of this article and article four of this chapter~~
3 ~~as the result of the enactment of chapter 87, _____ Acts of the Legislature, Regular Session, 1984,~~
4 ~~shall not be construed to affect any right established or accrued pursuant to those provisions.~~

5 The repeal of the provisions of §11A-3-5, §11A-3-5a, §11A-3-5b, §11A-3-6, §11A-3-7,
6 §11A-3-14, §11A-3-15, §11A-3-16, §11A-3-17, §11A-3-18, §11A-3-19, §11A-3-20, §11A-3-21,
7 §11A-3-22, §11A-3-23, §11A-3-24, §11A-3-25, §11A-3-26, §11A-3-27, §11A-3-28, and §11A-3-
8 29 of this code, enacted during the 2022 regular session of the Legislature, shall not affect any
9 tax liens sold prior to January 1, 2022.

ARTICLE 4. REMEDIES RELATING TO TAX SALES.

§11A-4-3. Right to set aside deed improperly obtained.

1 ~~(a) Whenever the clerk of the county commission has delivered a deed to the purchaser~~
2 ~~after the time specified in section twenty seven of article three of this chapter, or, within that time,~~
3 ~~has delivered a deed to a purchaser who was not entitled thereto either because of his failure to~~
4 ~~meet the requirements of section nineteen of said article three, or because the property conveyed~~
5 ~~had been redeemed, the owner of such property, his heirs and assigns, or the person who~~
6 ~~redeemed the property, may, before the expiration of three years following the delivery of the~~
7 ~~deed, institute a civil action to set aside the deed. No deed shall be set aside under the provisions~~
8 ~~of this section, except in the case of redemption, until payment has been made or tendered to the~~
9 ~~purchaser, or his heirs or assigns, of the amount which would have been required for redemption,~~
10 ~~together with any taxes which have been paid on the property since delivery of the deed, with~~
11 ~~interest at the rate of twelve percent per annum~~

12 ~~(b) Whenever the deputy commissioner~~ Auditor ~~has delivered a deed to the purchaser~~
13 ~~after the time specified in section fifty nine of article three of this chapter §11A-3-59 of this code,~~
14 ~~or, within that time, has delivered a deed to a purchaser who was not entitled thereto either~~
15 ~~because of his failure to meet the requirements of section 52 of said article three §11A-3-52 of~~
16 this code, ~~or because the property conveyed had been redeemed, the owner of such property,~~
17 ~~his heirs and assigns, or the person who redeemed the property, may, before the expiration of~~
18 ~~three years following the delivery of the deed, institute a civil action to set aside the deed. No~~
19 ~~deed shall be set aside under the provisions of this section, except in the case of redemption,~~
20 ~~until payment has been made or tendered to the purchaser, or his heirs or assigns, he or she, his~~
21 or her heirs and assigns, ~~of the amount which would have been required for redemption, together~~
22 ~~with any taxes which have been paid on the property since delivery of the deed, with interest at~~
23 ~~the rate of 12 percent per annum.~~

§ 11A-4-4. Right to set aside deed when one entitled to notice not notified.

1 (a) If any person entitled to be notified under the provisions of ~~section twenty-two or fifty-~~
2 ~~five, article three of this chapter~~ §11A-3-55 of this code is not served with the notice as therein
3 required, and does not have actual knowledge that such notice has been given to others in time
4 to protect his or her interests by redeeming the property, ~~he, his heirs and assigns,~~ he or she, his
5 or her heirs and assigns may, before the expiration of three years following the delivery of the
6 deed, institute a civil action to set aside the deed. ~~No deed shall be set aside under the provisions~~
7 ~~of this section until payment has been made or tendered to the purchaser, or his heirs or assigns,~~
8 ~~of the amount which would have been required for redemption, together with any taxes which~~
9 ~~have been paid on the property since delivery of the deed, with interest at the rate of 12 percent~~
10 ~~per annum.~~

11 (b) Any person instituting a civil action pursuant to this section seeking to set aside a tax
12 deed shall, as a condition precedent to the court allowing the action to proceed, tender to the clerk
13 of the court in which the suit is pending the funds necessary to redeem the real estate. The court
14 shall enter an order directing the clerk to accept the funds of the applicant, and deposit those
15 funds into an account in the control of the clerk pending the conclusion of the proceeding.

16 (c) In any action brought by a tax sale purchaser or his or her grantee seeking to quiet
17 the title pursuant to an Auditor's sale, the previous owner and any person entitled to notice or right
18 to redeem shall have the right to assert as a defense to the requested remedy the existence of
19 both a failure of notice of the right to redeem and a failure of the applicant for the deed to have
20 exercised reasonably diligent efforts to provide notice of his or her intention to acquire title to the
21 real estate. It shall be a condition precedent to raising such a defense that he or she has the
22 funds necessary to redeem the real estate should he or she prevail. Upon application by the
23 person instituting such suit, the court shall enter an order directing the defendant to tender funds
24 in the sufficient amount to the clerk for deposit into an account in the clerk's control pending
25 conclusion of the proceeding. Failure to tender the necessary funds within 30 days following the
26 entry of the order requiring the deposit shall entitle the purchaser to a judgment in his or her favor.

27 (d) An answer filed by a purchaser or his or her grantee shall include the amount required
28 for redemption, together with any taxes which have been paid on the property since delivery of
29 the deed, with interest at the rate of 12 percent per annum.

30 ~~(b)~~ (e) No title acquired pursuant to this article shall be set aside in the absence of a
31 showing by clear and convincing evidence that the person who originally acquired such title failed
32 to exercise reasonably diligent efforts to provide notice of his intention to acquire such title to the
33 complaining party or his predecessors in title.

34 ~~(e)~~(f) Upon a preliminary finding by the court that the deed will be set aside pursuant to
35 this section, such amounts on deposit with the clerk pursuant to this section shall be paid by the
36 clerk to the sheriff within one month of the entry thereof and shall direct the sheriff to pay to the
37 purchaser amounts pursuant to §11A-3-58 of this code. Upon ~~the failure to pay the same within~~
38 ~~said period of time, the court shall upon the request of the purchaser, enter a finding by the court~~
39 that the deed will not be set aside and with the entry of a judgment dismissing the action with
40 prejudice, the clerk shall return to the plaintiff or other appropriated person whose funds previously
41 tendered, less any accrued costs assessed against such person such funds by the court.

CHAPTER 16. PUBLIC HEALTH.

ARTICLE 18. SLUM CLEARANCE.

§16-18-3. Definitions.

1 The following terms, wherever used or referred to in this article, shall have the following
2 meanings, unless a different meaning is clearly indicated by the context:

3 ~~(a)~~ "Area of operation" means in the case of a municipality, the area within such
4 municipality and the area within five miles of the territorial boundaries thereof, except that the
5 area of operation of a municipality under this article shall not include any area which lies within
6 the territorial boundaries of another municipality unless a resolution shall have been adopted by
7 the governing body of such other municipality declaring a need therefor; and in the case of a
8 county, the area within the county, except that the area of operation in such case shall not include

9 any area which lies within the territorial boundaries of a municipality unless a resolution shall have
10 been adopted by the governing body of such municipality declaring a need therefor; and in the
11 case of a regional authority, shall mean the area within the communities for which such regional
12 authority is created: *Provided*, That a regional authority shall not undertake a redevelopment
13 project within the territorial boundaries of any municipality unless a resolution shall have been
14 adopted by the governing body of such municipality declaring that there is a need for the regional
15 authority to undertake such development project within such municipality. No authority shall
16 operate in any area of operation in which another authority already established is undertaking or
17 carrying out a redevelopment project without the consent, by resolution, of such other authority.

18 ~~(b)~~ "Authority", "slum clearance and redevelopment authority", or "urban renewal authority"
19 means a public body, corporate and politic, created by or pursuant to section four of this article or
20 any other public body exercising the powers, rights, and duties of such an authority as hereinafter
21 provided.

22 ~~(c)~~ "Blighted area" means an area, other than a slum area, which by reason of the
23 predominance of defective or inadequate street layout, faulty lot layout in relation to size,
24 adequacy, accessibility or usefulness, insanitary or unsafe conditions, deterioration of site
25 improvement, diversity of ownership, tax or special assessment delinquency exceeding the fair
26 value of the land, defective or unusual conditions of title, improper subdivision or obsolete platting,
27 or the existence of conditions which endanger life or property by fire and other causes, or any
28 combination of such factors, substantially impairs or arrests the sound growth of the community,
29 retards the provision of housing accommodations or constitutes an economic or social liability and
30 is a menace to the public health, safety, morals, or welfare in its present condition and use.

31 ~~(d)~~ "Blighted property" means a tract or parcel of land that, by reason of abandonment,
32 dilapidation, deterioration, age or obsolescence, inadequate provisions for ventilation, light, air or
33 sanitation, high density of population and overcrowding, tax delinquency, deterioration of site or

34 other improvements, or the existence of conditions that endanger life or property by fire or other
35 causes, or any combination of such factors, is detrimental to the public health, safety, or welfare.

36 ~~(e)~~ "Bonds" means any bonds, including refunding bonds, notes, interim certificates,
37 debentures, or other obligations issued by an authority pursuant to this section.

38 ~~(f)~~ "Community" means any municipality or county in the state.

39 ~~(g)~~ "Clerk" means the clerk or other official of the municipality or county who is the
40 custodian of the official records of such municipality or county.

41 ~~(h)~~ "Federal government" is the United States of America or any agency or instrumentality,
42 corporate or otherwise, of the United States of America.

43 ~~(i)~~ "Governing body" means the council or other legislative body charged with governing
44 the municipality or the county court or other legislative body charged with governing the county.

45 ~~(j)~~ "Mayor" means the officer having the duties customarily imposed upon the executive
46 head of a municipality.

47 ~~(k)~~ "Municipality" means any incorporated city, town, or village in the state.

48 ~~(l)~~ "Obligee" means any bondholder, agents, or trustees for any bondholders, or lessor
49 demising to the authority property used in connection with a redevelopment project, or any
50 assignee or assignees of such lessor's interest or any part thereof, and the federal government
51 when it is a party to any contract with the authority.

52 ~~(m)~~ "Person" means any individual, firm, partnership, corporation, company, association,
53 joint stock association, or body politic, and shall include any trustee, receiver, assignee, or other
54 similar representative thereof.

55 ~~(n)~~ "Public body" means the state or any municipality, county, township, board,
56 commission, authority, district, or any other subdivision or public body of the state.

57 ~~(o)~~ "Real property" includes all lands, including improvements and fixtures thereon, and
58 property of any nature appurtenant thereto, or used in connection therewith, and every estate,

59 interest, and right, legal or equitable, therein, including terms for years and liens by way of
60 judgment, mortgage, or otherwise and the indebtedness secured by such liens.

61 ~~(p)~~ "Redeveloper" means any person, partnership, or public or private corporation or
62 agency which shall enter or propose to enter into a redevelopment contract.

63 ~~(q)~~ "Redevelopment contract" means a contract entered into between an authority and a
64 redeveloper for the redevelopment of an area in conformity with a redevelopment plan.

65 ~~(r)~~ "Redevelopment plan" means a plan for the acquisition, clearance, reconstruction,
66 rehabilitation, or future use of a redevelopment project area.

67 ~~(s)~~ "Redevelopment project" means any work or undertaking:

68 (1) To acquire pursuant to the limitations contained in §54-1-2(11) of this code slum areas
69 or blighted areas or portions thereof, including lands, structures, or improvements, the acquisition
70 of which is necessary or incidental to the proper clearance, development, or redevelopment of
71 such slum or blighted areas or to the prevention of the spread or recurrence of slum conditions or
72 conditions of blight;

73 (2) To clear any such areas by demolition or removal of existing buildings, structures,
74 streets, utilities, or other improvements thereon and to install, construct, or reconstruct streets,
75 utilities, and site improvements essential to the preparation of sites for uses in accordance with a
76 redevelopment plan;

77 (3) To sell, lease, or otherwise make available land in such areas for residential,
78 recreational, commercial, industrial or other use or for public use or to retain such land for public
79 use, in accordance with a redevelopment plan; and

80 (4) Preparation of a redevelopment plan, the planning, survey and other work incident to
81 a redevelopment project, and the preparation of all plans and arrangements for carrying out a
82 redevelopment project.

83 ~~(t)~~ "Slum area" means an area in which there is a predominance of buildings or
84 improvements or which is predominantly residential in character and which, by reason of

85 dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air,
86 sanitation, or open spaces, high density of population and overcrowding, or the existence of
87 conditions which endanger life or property by fire and other causes, or any combination of such
88 factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency
89 and crime, and is detrimental to the public health, safety, morals, or welfare.

90 ~~(4)~~ "Unblighted property" means a property that is not a blighted property.

§16-18-30. Acquisition of tax-delinquent property.

1 (a) Notwithstanding any other provision of this code to the contrary, if authorized by the
2 municipality which created an urban renewal authority or otherwise by intergovernmental
3 cooperation agreement, an urban renewal authority may acquire an interest in tax-delinquent
4 property through the provisions of chapter 11A of this code. If any unredeemed tract or lot, or
5 undivided interest in real estate offered for sale at public auction remain unsold following the
6 auction, the Auditor shall provide a list of all said real estate within an urban renewal authority's
7 jurisdiction to the urban renewal authority, and the urban renewal authority shall be given an
8 opportunity to purchase the tax lien and pay the taxes, interest, and charges due for any
9 unredeemed tract or lot, or undivided interest therein, as if the urban renewal authority purchased
10 the tax lien at the tax sale.

11 (b) Notwithstanding any other provision of this code to the contrary, if authorized by the
12 municipality which created an urban renewal authority or otherwise by intergovernmental
13 cooperation agreement, the urban renewal authority has the right of first refusal to purchase any
14 tax-delinquent property which is within municipal limits, if it meets one or more of the following
15 criteria: (1) It has an assessed value of \$25,000 to \$100,000, or less; (2) there are municipal liens
16 on the property that exceed the amount of back taxes owed in the current tax cycle; (3) the
17 property has been on the municipality's vacant property registry for 24 consecutive months or
18 longer; (4) the property was sold at a tax sale within the previous three years, was not redeemed,
19 and no deed was secured by the previous lien purchaser; or (5) has been condemned: *Provided,*

20 That the urban renewal authority satisfies the requirements of subdivision (3) of this subsection.
21 A list of properties which meet the criteria of this subdivision shall regularly be compiled by the
22 sheriff of the county, and an urban renewal authority may purchase any qualifying tax-delinquent
23 property for an amount equal to the taxes owed and any related fees before such property is
24 placed for public auction.

25 (c) When an urban renewal authority exercises a right of first refusal in accordance with
26 subdivision (2) of this subsection, the urban renewal authority shall, within 15 days of obtaining a
27 tax deed, provide written notice to all owners of real property that are adjacent to the tax-
28 delinquent property. Any such property owner shall have a period of 120 days from the receipt of
29 notice, actual or constructive, to express an interest in purchasing the tax-delinquent property
30 from the urban renewal authority for an amount equal to the amount paid for the property plus
31 expenses incurred by the urban renewal authority: *Provided*, That the urban renewal authority
32 may refuse to sell the property to the adjacent property owner that expressed interest in the tax-
33 delinquent property if that property owner or an entity owned by the property owner or its directors
34 is delinquent on any state and local taxes or municipal fees, liens, or penalties on any of its
35 property.

36 (d) Effective July 1, 2026, the provisions of subsections (b) and (c) of this section shall
37 sunset and have no further force and effect.

38 (e) Prior to January 1, 2026, any urban renewal authority which exercises the authority
39 granted by this subsection may submit to the Joint Committee on Government and Finance a
40 report on the entity's activities related to the purchase of tax-delinquent properties and any
41 benefits realized from the authority granted by this section.

CHAPTER 22. ENVIRONMENTAL RESOURCES.

ARTICLE 15A. THE A. JAMES MANCHIN REHABILITATION ENVIRONMENTAL ACTION PLAN.

§22-15A-30. Reclamation of Abandoned and Dilapidated Properties Program.

1 (a) To assist county commissions, ~~or municipalities,~~ urban renewal authorities created
2 pursuant to §16-18-1 et seq. of this code, and land reuse agencies and municipal land banks
3 created pursuant to §31-18E-1 et seq. of this code, in their efforts to remediate abandoned,
4 blighted, and dilapidated structures or properties as provided by ~~§ 7-1-3ff and § 8-38-5 of~~ in this
5 code, the Department of Environmental Protection may develop a program called the Reclamation
6 of Abandoned and Dilapidated Properties Program. Using the fund established in subsection (b)
7 of this section, the Department of Environmental Protection may work with county commissions,
8 ~~or municipalities,~~ urban renewal authorities, land reuse agencies, and municipal land banks and
9 to implement redevelopment plans which will, at a minimum, establish prioritized inventories of
10 structures eligible to participate in the program, offer reuse options for ~~high-priority~~ sites, and
11 recommend actions county commissions or municipalities may take to remediate abandoned and
12 dilapidated structures in their communities.

13 (b) There is created in the State Treasury a special revenue fund known as the
14 Reclamation of Abandoned and Dilapidated Properties Program Fund. The fund shall be
15 comprised of any money granted by charitable foundations, allocated by the Legislature, allocated
16 from federal agencies, and earned from the investment of money held in the fund, and all other
17 money designated for deposit to the fund from any source, public or private. The fund shall
18 operate as a special revenue fund and all deposits and payments into the fund do not expire to
19 the General Revenue Fund but shall remain in the account and be available for expenditure in
20 succeeding fiscal years.

21 (c) The fund, to the extent that money is available, may be used solely to assist county
22 commissions, ~~or municipalities,~~ urban renewal authorities, land reuse agencies, and municipal
23 land banks ~~in remediate~~ to remediate abandoned and dilapidated structures and properties ~~in~~
24 ~~their communities~~ by demolishing, ~~or deconstructing,~~ or redeveloping them together with
25 predevelopment expenses related thereto and other activities as authorized by a charitable grant

26 or legislative appropriation. The fund may also be used to defray costs incurred by the
27 Department of Environmental Protection in administering the provisions of this section. However,
28 no more than five percent of money transferred from the Solid Waste Facility Closure Cost
29 Assistance Fund may be used for administrative purposes.

30 (d) The Department of Environmental Protection, in consultation with the State Fire
31 Marshal, Insurance Commissioner, the Auditor, the Secretary of Revenue, and the Legislative
32 Auditor, shall conduct a review of the needs of county commissions, municipalities, urban renewal
33 authorities, land reuse agencies, and municipal land banks. On or before December 31, 2023,
34 the Department of Environmental Protection shall submit to the Joint Committee on Government
35 and Finance a comprehensive report of that review, along with recommendations that are
36 substantiated by the findings of the review that may be taken to meet the needs of the state in
37 demolishing and redeveloping abandoned and dilapidated structures and properties.

38 (e) Statewide contracts. — The Department of Environmental Protection may cooperate
39 with the Purchasing Division of the Department of Administration to establish one or more
40 statewide contracts for services to be utilized by county commissions, municipalities, urban
41 renewal authorities, land reuse agencies, and municipal land banks to implement the purposes of
42 this section.

43 ~~(d)~~ (f) The Department of Environmental Protection may propose rules for legislative
44 approval in accordance with the provisions of §29A-3-1 *et seq.* of this code, to include, but not be
45 limited to, governing the disbursement of money from the fund, establishing the Reclamation of
46 Abandoned and Dilapidated Properties Program, directing the distribution of money from the fund,
47 entering contracts statewide contracts, and establishing criteria for eligibility to receive money
48 from the fund.

49 ~~(e)~~ (g) Nothing in this section shall be construed to limit, restrain, or otherwise discourage
50 this state and its political subdivisions from disposing of abandoned and dilapidated structures in
51 any other manner provided by the laws of this state.

CHAPTER 31. CORPORATIONS.

ARTICLE 18E. WEST VIRGINIA LAND REUSE AGENCY AUTHORIZATION ACT.

§ 31-18E-9. Acquisition of property.

1 (a) *Title to be held in its name.* — A land reuse agency or municipal land bank shall hold
2 in its own name all real property it acquires.

3 (b) *Tax exemption.* — (1) Except as set forth in subdivision (2) of this subsection, the real
4 property of a land reuse agency or municipal land bank and its income and operations are exempt
5 from property tax.

6 (2) Subdivision (1) of this subsection does not apply to real property of a land reuse agency
7 or municipal land bank after the fifth consecutive year in which the real property is continuously
8 leased to a private third party. However, real property continues to be exempt from property taxes
9 if it is leased to a nonprofit or governmental agency at substantially less than fair market value.

10 (c) *Methods of acquisition.* — A land reuse agency or municipal land bank may acquire
11 real property or interests in real property by any means on terms and conditions and in a manner
12 the land reuse agency considers proper: *Provided*, That a land reuse agency or municipal land
13 bank may not acquire any interest in oil, gas, or minerals which have been severed from the realty.

14 (d) *Acquisitions from municipalities or counties.* — (1) A land reuse agency or municipal
15 land bank may acquire real property by purchase contracts, lease purchase agreements,
16 installment sales contracts, and land contracts and may accept transfers from municipalities or
17 counties upon terms and conditions as agreed to by the land reuse agency or municipal land bank
18 and the municipality or county.

19 (2) A municipality or county may transfer to a land reuse agency or municipal land bank
20 real property and interests in real property of the municipality or county on terms and conditions
21 and according to procedures determined by the municipality or county as long as the real property
22 is located within the jurisdiction of the land reuse agency or municipal land bank.

23 (3) An urban renewal authority, as defined in §16-18-4 of this code, located within a land
24 reuse jurisdiction established under this article may, with the consent of the local governing body
25 and without a redevelopment contract, convey property to the land reuse agency. A conveyance
26 under this subdivision shall be with fee simple title, free of all liens and encumbrances.

27 (e) *Maintenance*. — A land reuse agency or municipal land bank shall maintain all of its
28 real property in accordance with the statutes and ordinances of the jurisdiction in which the real
29 property is located.

30 (f) *Prohibition*. — (1) Subject to the provisions of subdivision (2) of this subsection, a land
31 reuse agency or municipal land bank may not own or hold real property located outside the
32 jurisdictional boundaries of the entities which created the land reuse agency under §31-18E-4(c)
33 of this code.

34 (2) A land reuse agency or municipal land bank may be granted authority pursuant to an
35 intergovernmental cooperation agreement with a municipality or county to manage and maintain
36 real property located within the jurisdiction of the municipality or county.

37 (g) *Acquisition of tax-delinquent properties*. — (1) Notwithstanding any other provision of
38 this code to the contrary, if authorized by the land reuse jurisdiction which created a land reuse
39 agency or municipal land bank or otherwise by intergovernmental cooperation agreement, a land
40 reuse agency or municipal land bank may acquire an interest in tax-delinquent property through
41 the provisions of chapter 11A of this code. ~~Notwithstanding the provisions of §11A-3-8 of this~~
42 ~~code, if no person present at the tax sale bids the amount of the taxes, interest, and charges due~~
43 ~~on~~ if any unredeemed tract or lot or undivided interest in real estate offered for sale the sheriff
44 shall at public auction remain unsold following the auction, prior to certifying the real estate to the
45 ~~Auditor for disposition pursuant to §11A-3-44 of this code, the Auditor shall~~ provide a list of all of
46 said real estate within a land reuse or municipal land bank jurisdiction to the land reuse agency
47 or municipal land bank and the land reuse agency or municipal land bank shall be given an
48 opportunity to purchase the tax lien and pay the taxes, interest, and charges due for any

49 unredeemed tract or lot or undivided interest therein as if the land reuse agency or municipal land
50 bank ~~were an individual who~~ purchased the tax lien at the tax sale.

51 (2) Notwithstanding any other provision of this code to the contrary, if authorized by the
52 land reuse jurisdiction which created a land reuse agency or municipal land bank or otherwise by
53 intergovernmental cooperation agreement, the land reuse agency or municipal land bank shall
54 have the right of first refusal to purchase any tax-delinquent property which is within municipal
55 limits, and meets one or more of the following criteria: (A) It has an assessed value of \$50,000 or
56 less; (B) there are municipal liens on the property that exceed the amount of back taxes owed in
57 the current tax cycle; (C) the property has been on the municipality's vacant property registry for
58 24 consecutive months or longer; (D) the property was sold at a tax sale within the previous three
59 years, was not redeemed, and no deed was secured by the previous lien purchaser; or (E) has
60 been condemned: *Provided*, That the land reuse agency or municipal land bank satisfies the
61 requirements of subdivision (3) of this subsection. A list of properties which meet the criteria of
62 this subdivision shall regularly be compiled by the sheriff of the county, and a land reuse agency
63 or municipal land bank may purchase any qualifying tax-delinquent property for an amount equal
64 to the taxes owed and any related fees before such property is placed for public auction.

65 (3) When a land reuse agency or municipal land bank exercises a right of first refusal in
66 accordance with subdivision (2) of this section, the land reuse agency or municipal land bank
67 shall, within 15 days of obtaining a tax deed, provide written notice to all owners of real property
68 that is adjacent to the tax-delinquent property. Any such property owner shall have a period of
69 120 days from the receipt of notice, actual or constructive, to express an interest in purchasing
70 the tax-delinquent property from the land reuse agency or municipal land bank for an amount
71 equal to the amount paid for the property plus expenses incurred by the land reuse agency or
72 municipal land bank: *Provided*, That the land reuse agency or municipal land bank may refuse to
73 sell the property to the adjacent property owner that expressed interest in the tax-delinquent

74 property if that property owner or an entity owned by the property owner or its directors is
75 delinquent on any state and local taxes or municipal fees on any of their property.

76 (4) Effective July 1, 2025, the provisions of subdivisions (2) and (3) of this subsection shall
77 sunset and have no further force and effect.

78 (5) Prior to January 1, 2025, any land reuse agency or municipal land bank which
79 exercises the authority granted by this subsection shall submit to the Joint Committee on
80 Government and Finance a report on the entity's activities related to the purchase of tax-
81 delinquent properties and any benefits realized from the authority granted by this subsection.

ARTICLE 21. WEST VIRGINIA LAND STEWARDSHIP CORPORATION.

§31-21-11. Land bank program.

1 (a) This article hereby authorizes the establishment of a voluntary state land bank
2 program. Under this program, the corporation is authorized to acquire properties, hold title and
3 prepare them for future use. Prior to acquiring any properties, the corporation shall conduct ~~all~~
4 ~~appropriate inquiries~~ site appropriate assessments to determine the environmental conditions or
5 issues associated with a particular property. The corporation shall not acquire title to any property
6 unless all pending liens have been satisfied and released. Liabilities, including, but not limited to,
7 environmental liabilities, shall not pass to the corporation by its acquisition of title. Participation in
8 the land bank program under this article shall not relieve an entity of any of its liabilities.

9 (b) The objective of the land bank program is to assist state and local government efforts
10 for economic development by accepting formerly used or developable properties and preparing
11 the properties so they can be conveyed to other parties to locate or expand businesses and create
12 or retain jobs in this state.

13 (c) The corporation may acquire by gift, devise, transfer, exchange, foreclosure, purchase
14 or otherwise on terms and conditions and in a manner the corporation considers proper, real or
15 personal property or rights or interests in real or personal property. The corporation may not

16 accept by any conveyance or other action any liability for prior pollution or contamination liabilities
17 that occurred on the property prior to its conveyance to the corporation.

18 (d) Real property acquired by the corporation may be by purchase and sale agreement,
19 lease purchase agreement, installment sales contract, land contract or otherwise as may be
20 negotiated or structured. The corporation may acquire real property or rights or interests in real
21 property for any purpose the corporation considers necessary to carry out the purposes of this
22 article including, but not limited to, one or more of the following purposes:

23 (1) Use or development of property the corporation has otherwise acquired;

24 (2) To facilitate the assembly of property for sale or lease to any other public or private
25 person, including, but not limited to, a nonprofit or for-profit corporation;

26 (3) To conduct environmental remediation and monitoring activities.

27 (e) The corporation may also acquire by purchase, on terms and conditions and in a
28 manner the corporation considers proper, property or rights or interests in property.

29 (f) The corporation may hold and own in its name any property acquired by it or conveyed
30 to it by this state, a foreclosing governmental unit, a local unit of government, an
31 intergovernmental entity created under the laws of this state, or any other public or private person.

32 (g) All deeds, mortgages, contracts, leases, purchases, or other agreements regarding
33 property of the corporation, including agreements to acquire or dispose of real property, shall be
34 approved by the board of directors and executed in the name of the corporation or any single
35 purpose entity created by the board for the transaction.

36 (h) All property held by the corporation or a single purpose entity created by the board for
37 a transaction shall be inventoried and classified by the corporation according to title status and
38 suitability for use.

39 (i) A document including, but not limited to, a deed evidencing the transfer under this article
40 of one or more parcels of property to the corporation by this state or a political subdivision of this

41 state may be recorded within the office of the county clerk of the county in which the property is
42 located without the payment of a fee.

43 (j) The corporation shall notify the county commission and county assessor in the affected
44 county or counties upon receipt of an application for participation in the land bank program.