

HB 3295 S

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OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

# WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 2006



# ENROLLED

## House Bill No. 3295

(By Delegates Morgan, Howard and Sobonya)



Passed March 11, 2006

In Effect Ninety Days from Passage

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**E N R O L L E D**

**H. B. 3295**

(BY DELEGATES MORGAN, HOWARD AND SOBONYA)

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[Passed March 11, 2006; in effect ninety days from passage.]

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AN ACT to amend and reenact §11A-2-13 of the Code of West Virginia, 1931, as amended; and to amend and reenact §11A-3-2 and §11A-3-13 of said code, all relating to delinquent property taxes; and increasing certain fees charged to collect the taxes.

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

That §11A-2-13 of the Code of West Virginia, 1931, as amended, be amended and reenacted; and that §11A-3-2 and §11A-3-13 of said code be amended and reenacted, all to read as follows:

**ARTICLE 2. DELINQUENCY AND METHODS OF ENFORCING PAYMENT.**

**§11A-2-13. Publication and posting of delinquent tax lists.**

1       A copy of each of the delinquent lists shall be posted at the  
2 front door of the courthouse of the county at least two weeks  
3 before the session of the county commission at which they are  
4 to be presented for examination. At the same time a copy of  
5 each list shall be published as a Class I-O legal advertisement

6 in compliance with the provisions of article three, chapter fifty-  
7 nine of this code, and the publication area for such publication  
8 shall be the county. Only the aggregate amount of the taxes  
9 owed by each person need be published. To cover the costs of  
10 preparing, publishing and posting the delinquent lists, a charge  
11 of twenty dollars shall be added to the taxes and interest already  
12 due on each item listed.

13 Any person whose taxes were delinquent on May first may  
14 have his name removed from the delinquent lists prior to the  
15 time the same is delivered to the newspapers for publication by  
16 paying to the sheriff the full amount of the taxes and costs owed  
17 by such person at the date of such redemption. The sheriff shall  
18 collect a charge of only three dollars if redemption is made  
19 before the list is delivered for publication. Costs collected by  
20 the sheriff hereunder which are not expended for publication  
21 shall be paid into the general county fund.

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

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

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

6 Notice is hereby given that tax liens for the following  
7 described tracts or lots of land or undivided interests therein in  
8 the County of \_\_\_\_\_ which are delinquent for the  
9 nonpayment of taxes for the year (or years) 20\_\_\_\_, will be  
10 offered for sale by the undersigned sheriff (or collector) at  
11 public auction at the front door of the courthouse of the county,

12 between the hours of nine in the morning and four in the  
13 afternoon, on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

14 Tax liens on each unredeemed tract or lot, or each unre-  
15 deemed part thereof or undivided interest therein, will be sold  
16 at public auction to the highest bidder in an amount which shall  
17 not be less than the taxes, interest and charges which shall be  
18 due thereon to the date of sale, as set forth in the following  
19 table:

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

20 Any of the aforesaid tracts or lots, or part thereof or an  
21 undivided interest therein, may be redeemed by the payment to  
22 the undersigned sheriff (or collector) before sale, of the total  
23 amount of taxes, interest and charges due thereon up to the date  
24 of redemption. Payment received within fourteen business days  
25 prior to the date of sale must be paid by cashier check, money  
26 order, certified check or United States currency.

27 Given under my hand this \_\_\_\_\_ day of  
28 \_\_\_\_\_, 20\_\_\_\_.

29  
30

\_\_\_\_\_  
Sheriff (or collector).

31 The sheriff shall publish the list and notice prior to the sale  
32 date fixed in the notice as a Class III-0 legal advertisement in  
33 compliance with the provisions of article three, chapter  
34 fifty-nine of this code, and the publication area for such  
35 publication shall be the county.

36       (b) In addition to such publication, no less than thirty days  
37 prior to the sale, the sheriff shall send a notice of the delin-  
38 quency and the date of sale by certified mail: (1) To the last  
39 known address of each person listed in the land books whose  
40 taxes are delinquent; (2) to each person having a lien on real  
41 property upon which the taxes are due as disclosed by a  
42 statement filed with the sheriff pursuant to the provisions of  
43 section three of this article; (3) to each other person with an  
44 interest in the property or with a fiduciary relationship to a  
45 person with an interest in the property who has in writing  
46 delivered to the sheriff on a form prescribed by the tax commis-  
47 sioner a request for such notice of delinquency; and (4) in the  
48 case of property which includes a mineral interest but does not  
49 include an interest in the surface other than an interest for the  
50 purpose of developing the minerals, to each person who has in  
51 writing delivered to the sheriff, on a form prescribed by the tax  
52 commissioner, a request for such notice which identifies the  
53 person as an owner of an interest in the surface of real property  
54 that is included in the boundaries of such property: *Provided,*  
55 That in a case where one owner owns more than one parcel of  
56 real property upon which taxes are delinquent, the sheriff may,  
57 at his or her option, mail separate notices to the owner and each  
58 lienholder for each parcel or may prepare and mail to the owner  
59 and each lienholder a single notice which pertains to all such  
60 delinquent parcels. If the sheriff elects to mail only one notice,  
61 that notice shall set forth a legally sufficient description of all  
62 parcels of property on which taxes are delinquent. In no event  
63 shall failure to receive the mailed notice by the landowner or  
64 lienholder affect the validity of the title of the property con-  
65 veyed if it is conveyed pursuant to section twenty-seven or  
66 fifty-nine of this article.

67       (c) (1) To cover the cost of preparing and publishing the  
68 second delinquent list, a charge of twenty five dollars shall be  
69 added to the taxes, interest and charges already due on each

70 item and all such charges shall be stated in the list as a part of  
71 the total amount due.

72 (2) To cover the cost of preparing and mailing notice to the  
73 landowner, lienholder or any other person entitled thereto  
74 pursuant to this section, a charge of ten dollars per addressee  
75 shall be added to the taxes, interest and charges already due on  
76 each item and all such charges shall be stated in the list as a part  
77 of the total amount due.

78 (d) Any person whose taxes were delinquent on the first day  
79 of September may have his or her name removed from the  
80 delinquent list prior to the time the same is delivered to the  
81 newspapers for publication by paying to the sheriff the full  
82 amount of taxes and costs owed by the person at the date of  
83 such redemption. In such case, the sheriff shall include but three  
84 dollars of the costs provided in this section in making such  
85 redemption. Costs collected by the sheriff hereunder which are  
86 not expended for publication and mailing shall be paid into the  
87 general county fund.

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

20 Within one month after completion of the sale, the sheriff  
21 shall prepare and publish a list of all the sales and certifications  
22 made by him or her, in form or effect as follows, which list  
23 shall be published as a Class II-0 legal advertisement in  
24 compliance with the provisions of article three, chapter fifty-  
25 nine of this code, and the publication area for such publication  
26 shall be the county.

27 List of tax liens on real estate sold in the county of  
28 \_\_\_\_\_, in the  
29 month (or months) of \_\_\_\_\_,  
30 20\_\_\_\_, for nonpayment of taxes thereon for the year (or years)

31 20\_\_\_\_, and purchased by individuals or certified to the auditor  
32 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 |
|-----------------------------------|----------------------------|--------------------------|---|-------------------|--------------------------------|
|                                   |                            |                          |   |                   |                                |

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

36 Given under my hand this \_\_\_\_\_ day of  
37 \_\_\_\_\_, 20\_\_\_\_.

38  
39

\_\_\_\_\_  
Sheriff

40 To cover the costs of preparing and publishing such list, a  
41 charge of fifteen shall be added to the taxes, interest and  
42 charges already due on each item listed.

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

*C. Randy White*  
Chairman Senate Committee

*R. Brown*  
Chairman House Committee

Originating in the House.

In effect ninety days from passage.

*Darrell E. Davis*  
Clerk of the Senate

*Suzanne M. Boyd*  
Clerk of the House of Delegates

*Carl Ray Tomblin*  
President of the Senate

*Robert J. ...*  
Speaker of the House of Delegates

The within *is approved* this the *3/8<sup>th</sup>*  
day of *March* 2006.

*[Signature]*  
Governor



PRESENTED TO THE  
GOVERNOR

MAR 3 0 2006

Time 2:55 pm