

Senate Bill No. 45

(By Senators Yost, Facemire and Romano)

[Introduced January 14, 2015; referred to the Committee on the Judiciary.]

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9 A BILL to amend and reenact §11A-1-9 of the Code of West Virginia, 1931, as amended, relating
10 to co-owner of real property becoming sole owner when he or she pays all of the property
11 taxes on the real property for a minimum of five years.

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

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

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

16 **§11A-1-9. Payment of taxes by coowner or other interested party; lien.**

17 (a) ~~Any~~ An owner of real estate whose interest is not subject to separate assessment or ~~any~~
18 a person having a lien on the land or on an undivided interest therein, or any other person having an
19 interest in the land, or in an undivided interest therein which he or she desires to protect, ~~shall be~~
20 ~~allowed to~~ may pay the whole, but not a part, of the ~~taxes assessed thereon.~~ assessed taxes. ~~Any A~~
21 coowner of real estate whose interest is subject to separate assessment ~~shall be allowed at his~~
22 ~~election to~~ may pay the taxes either on his or her own interest alone or ~~in addition thereto~~ upon the

1 interest of any or all of his or her coowners. If his or her own or any other interest less than the
 2 whole on which he or she desires to pay the taxes was included in a group assessment, he or she
 3 must, before payment, have the group assessment split and must secure from the assessor and present
 4 to the sheriff a certificate setting forth the changes made in the assessment. The sheriff shall make
 5 the necessary changes in his or her records, prepare new tax bills ~~to conform thereto and then~~ and
 6 deliver the certificate to the clerk of the county ~~court~~ commission who shall note the changes on his
 7 or her records.

8 (b) ~~One~~ A person who pays taxes on the interest of any other person ~~shall be~~ is surrogate to
 9 the lien of the state upon ~~such~~ the interest. He ~~shall lose his~~ or she loses the right to the lien
 10 ~~however~~; unless, within thirty days after payment, ~~he shall file~~ he or she files with the clerk of the
 11 county ~~court~~ his commission, a claim in writing against the owner of ~~such~~ the interest together with
 12 the tax receipt or a duplicate thereof. The clerk shall docket the claim on the judgment lien docket
 13 in his or her office and properly index the same. ~~Such~~ The lien may be enforced as other judgment
 14 liens are enforced.

15 (c) A coowner who pays all of the property taxes on real property for a minimum of five years
 16 becomes the sole owner of the real property. All other persons whose names appear on the deed to
 17 the subject property shall, at the request of the coowner who has paid all of the taxes, transfer their
 18 interest by deed to the taxpaying coowner. If a coowner who becomes sole owner of real property
 19 pursuant to this section is unable to secure a deed transferring all interest to the property, he or she
 20 may petition the circuit court of the county where the real property is situated for relief.

NOTE: The purpose of this bill is to transfer all interest in real property to a coowner who

has paid all taxes on the real property for a minimum of five years.

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