

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

House Bill 4524

BY DELEGATES HANSHAW (MR. SPEAKER) AND SKAFF

[BY REQUEST OF THE EXECUTIVE]

[Introduced February 03, 2022; Referred to the
Committee on the Judiciary then Finance]

1 A BILL to repeal §11A-3-5, §11A-3-5a, §11A-3-5b, §11A-3-6, §11A-3-7, §11A-3-14, §11A-3-15,
2 §11A-3-16, §11A-3-17, §11A-3-18, §11A-3-19, §11A-3-20, §11A-3-21, §11A-3-22, §11A-
3 3-23, §11A-3-24, §11A-3-25, §11A-3-26, §11A-3-27, §11A-3-28, §11A-3-29, §11A-3-30,
4 and §11A-3-31 of the Code of West Virginia, 1931, as amended; to amend and reenact
5 §11A-1-3, §11A-1-8, §11A-2-14, §11A-2-18, §11A-3-1, §11A-3-2, §11A-3-4, §11A-3-8,
6 §11A-3-9, §11A-3-10, §11A-3-11, §11A-3-12, §11A-3-13, §11A-3-32, §11A-3-38, §11A-
7 3-42, §11A-3-44, §11A-3-45, §11A-3-46, §11A-3-50, §11A-3-52, §11A-3-54, §11A-3-56,
8 §11A-4-3, §11A-4-4, §16-18-3, §31-18E-9, and §31-21-11; and to amend said code by
9 adding thereto a new section, designated §31-18-20e, all relating to the tax sale process;
10 reducing the rate of interest on delinquent property taxes; modifying the method by which
11 notice is provided regarding the payment of property taxes; requiring a sheriff to accept
12 credit cards as a form of payment for property taxes; allowing a sheriff to offer discounts
13 on tax liability to taxpayers that pay with a credit card; modifying the deadline by which a
14 sheriff must present delinquent lists to its county commission; modifying the deadline that
15 a county commission certifies a delinquent list to the auditor; providing that a sheriff must
16 provide a redemption receipt if property is redeemed prior to certification to the auditor;
17 modifying the policy related to the sale of tax liens; modifying the process by which a
18 sheriff provides its second notice of delinquent real estate; modifying the timing and
19 payment of redemption for delinquent properties prior to certification to the auditor;
20 providing that any property not redeemed to the sheriff is to be certified to the auditor;
21 providing that the sheriff must prepare a list of all the tax liens on delinquent real estate
22 redeemed prior to certification or certified to the auditor; providing that the sheriff must
23 account for the proceeds from redemptions prior to certification; providing that a sheriff
24 may modify its redemption and certification list within 30 days after the publication of such
25 list; providing for the publication of such list; requiring sheriffs to keep separate accounts
26 for redemptions moneys; reducing the interest rate on delinquent taxes on property

27 certified to the auditor; identifying lands subject to sale by the deputy commissioner;
 28 relating to the obligation that the auditor certify and deliver a list of lands subject to sale
 29 by the deputy commissioner; addressing annual auctions held by the deputy
 30 commissioner and the publication of notice of public auctions held by the deputy
 31 commissioner; relating the requirements that a purchaser must satisfy before he or she
 32 can secure a deed; relating to the notice to redeem provided to a person entitled to redeem
 33 delinquent property; providing for certain delinquent taxpayers to redeem in incremental
 34 payments; addressing the right to set aside a tax deed improperly obtained or a tax deed
 35 obtained without sufficient notice; modifying certain definitions; creating a new special
 36 fund; relating to the right of certain entities to purchase delinquent properties; and
 37 modifying certain obligations of the West Virginia Land Stewardship Corporation land bank
 38 program.

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-1-3. Accrual; time for payment; interest on delinquent taxes.

1 (a) All current taxes assessed on real and personal property may be paid in two
 2 installments. The first installment shall be payable on September first of the year for which the
 3 assessment is made, and shall become delinquent on October 1; the second installment shall be
 4 payable on the first day of the following March and shall become delinquent on April 1. Taxes
 5 paid on or before the date when they are payable, including both first and second installments,
 6 shall be subject to a discount of two and one-half percent. If taxes are not paid on or before the
 7 date on which they become delinquent, including both first and second installments, interest at
 8 the rate of ~~nine~~ three percent per annum shall be added from the date they become delinquent

9 until paid.

10 (b) With regard to real and personal property taxes, when any return, claim, statement or
11 other document is required to be filed, or any payment is required to be made within a prescribed
12 period or before a prescribed date, and the applicable law requires delivery to the office of the
13 sheriff of a county of this state, the methods prescribed in [§11-10-5f](#) of this code for timely filing
14 and payment to the tax commissioner or department of tax and revenue shall be the same
15 methods utilized for timely filing and payment with such sheriff. Nothing contained in this
16 subsection (b) shall prohibit the sheriff from establishing additional methods of payment in
17 accordance with the provisions of section eight-a of this article.

§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) that those who pay
26 the first installment of their taxes on or before September 1 will be entitled to a discount of two
27 and one-half percent, and (ii) that those who pay the second installment of their taxes on or before
28 March 1 will 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 shall compare
34 such list with a copy of the landbooks most recently delivered by the assessor to the board of
35 review and equalization pursuant to section nineteen, article three, chapter eleven of this code.
36 The assessor shall make a copy of said landbooks available to the sheriff. If property on the
37 delinquent list should appear as a transfer on said landbooks with the delinquent owner as the
38 transferor, the sheriff shall send to the transferee at his or her last known address by first class
39 United States mail a copy of the annual tax ticket or tickets showing what taxes are due upon the
40 real property of such transferee 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 15th present the delinquent lists to the
2 county ~~court~~ commission for examination. The ~~court~~ commission having become satisfied that the
3 lists are correct, or having corrected them if erroneous, shall direct the clerk of the ~~court~~
4 commission to certify a copy of each list, pertaining to real property, to the auditor not later than
5 ~~July first~~ June 1. The original lists shall be preserved by the clerk in his or her office, and the list
6 of delinquent real estate shall be recorded in a permanent book to be kept by him or her for that

7 purpose.

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

1 The owner of any real estate returned delinquent, or any other person entitled to pay the
 2 taxes thereon, may redeem at any time before the close of business on the last business day
 3 prior to the sale provided in the following article by payment of the taxes, interest and charges
 4 due. However, redemption of an undivided interest included in a group assessment or of part of
 5 a tract or lot the whole of which was assessed in the name of a person other than the owner shall
 6 not be permitted until the applicable provisions of section nine or of section ten, article one of this
 7 chapter, have been complied with. ~~The~~ If redemption is made prior to the certification to the
 8 auditor, sheriff shall give to the person redeeming a duplicate receipt, one of which shall be filed
 9 with the clerk of the county court, who shall note the fact of such redemption on his or her record
 10 of delinquent lands. Whenever only part of a tract or lot, or only an undivided interest therein, has
 11 been redeemed, the clerk shall make the necessary changes in his or her record of delinquent
 12 lands before noting the fact of redemption on the record. Any person redeeming an interest of
 13 another shall be subrogated to the lien of the State on such interest as provided in section nine,
 14 article one of this chapter.

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

5 Notice is hereby given that ~~tax liens for~~ the following described tracts or lots of land or
 6 undivided interests therein in the County of _____ an the tax liens that encumber the same
 7 which are delinquent for the nonpayment of taxes for the year (or years) 20____, will be ~~offered for~~
 8 ~~sale by the undersigned sheriff (or collector) at public auction at the front door of the courthouse~~
 9 ~~of the county, between the hours of nine in the morning and four in the afternoon, on~~
 10 ~~the _____ day of _____, 20____~~ certified to the Auditor for disposition pursuant to W.
 11 Va. Code § 11A-3-44 on the 15th day of September-September 15, 20____.

12 Upon certification to the Auditor Tax tax liens on each unredeemed tract or lot, or each
 13 unredeemed part thereof or undivided interest therein, will be sold at public auction to the highest
 14 bidder in an amount which shall not be less than the taxes, interest and charges which shall be
 15 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
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16
 17 If any of said tracts or lots remain unsold following the auction, they will be subject to sale
 18 by the deputy commissioner without additional advertising or public auction.

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

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

30 Given under my hand this _____ day of
 31 _____, 20____.
 32 _____
 33 Sheriff (or collector).

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

37 (b) In addition to such publication, no less than 30 days prior to the sale by the deputy
38 commissioner pursuant to §11A-3-44 of this code, the sheriff shall send a notice of the
39 delinquency and the date of sale by certified mail: (1) To the last known address of each person
40 listed in the land books whose taxes are delinquent; (2) to each person having a lien on real
41 property upon which the taxes are due as disclosed by a statement filed with the sheriff pursuant
42 to the provisions of section three of this article; (3) to each other person with an interest in the
43 property or with a fiduciary relationship to a person with an interest in the property who has in
44 writing delivered to the sheriff on a form prescribed by the Tax Commissioner a request for such
45 notice of delinquency; and (4) in the case of property which includes a mineral interest but does
46 not include an interest in the surface other than an interest for the purpose of developing the
47 minerals, to each person who has in writing delivered to the sheriff, on a form prescribed by the
48 Tax Commissioner, a request for such notice which identifies the person as an owner of an
49 interest in the surface of real property that is included in the boundaries of such property:
50 *Provided*, That in a case where one owner owns more than one parcel of real property upon which
51 taxes are delinquent, the sheriff may, at his or her option, mail separate notices to the owner and
52 each lienholder for each parcel or may prepare and mail to the owner and each lienholder a single
53 notice which pertains to all such delinquent parcels. If the sheriff elects to mail only one notice,
54 that notice shall set forth a legally sufficient description of all parcels of property on which taxes
55 are delinquent. In no event shall failure to receive the mailed notice by the landowner or lienholder
56 affect the validity of the title of the property conveyed if it is conveyed pursuant to section twenty-
57 seven or fifty-nine of this article.

58 (c)(1) To cover the cost of preparing and publishing the second delinquent list, a charge
59 of \$25 shall be added to the taxes, interest and charges already due on each item and all such

60 charges shall be stated in the list as a part of the total amount due.

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

65 (d) Any person whose taxes were delinquent on the ~~first day of September~~ August 1 may
66 have his or her name removed from the delinquent list prior to the time the same is delivered to
67 the newspapers for publication by paying to the sheriff the full amount of taxes and costs owed
68 by the person at the date of such redemption. In such case, the sheriff shall include but \$3 of the
69 costs provided in this section in making such redemption. Costs collected by the sheriff hereunder
70 which 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 may be redeemed at any time before ~~sale~~ certification to the Auditor as provided
3 in ~~section eighteen, article two of this chapter~~ §11A-2-18. ~~All payments for delinquent real estate~~
4 ~~taxes received within fourteen business days prior to the date of sale must be paid by cashier~~
5 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 section two~~
 2 ~~of this article is not redeemed in accordance with §11A-3-4 of this code, no person present bids~~
 3 ~~the amount of taxes, interest and charges due on any real estate offered for sale, the sheriff shall~~
 4 ~~certify the real estate to the Auditor for disposition pursuant to section forty-four of this article~~
 5 ~~§11A-3-44 of this code, subject, however, to the right of redemption provided by section thirty-~~
 6 ~~eight of this article §11A-3-38 of this code. The Auditor shall prescribe the form by which the sheriff~~
 7 ~~certifies the property.~~

8 ~~(b) If the highest bidder present at the sale, as provided in section five of this article, bids~~
 9 ~~and pays, at a minimum, the amount of taxes, interest and charges for which the tax lien on any~~
 10 ~~real estate is offered, the sheriff shall certify the real estate to the State Auditor for disposition~~
 11 ~~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 State Auditor shall prescribe the form of the
 19 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 and she accounts for other taxes collected by him and her, ~~except that if~~
 3 ~~the 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 before the sale.

§11A-3-11. Return of list of sales, suspensions and 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 certification~~ 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 ten 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 any person interested
3 may, within ~~six months~~ 30 days after the sale publication of such list, apply by petition to the
4 county commission for an order permitting or requiring amendment of the list. Any person who
5 might be prejudiced by the proposed amendment must, if found within the county, be given at
6 least 10 days' notice of such application. Upon proof of the error or mistake the commission shall

7 make an order permitting or requiring the sheriff to file an amended list with the clerk of the
 8 commission. The sheriff shall thereupon prepare and deliver to the clerk of the commission the
 9 amended list and a copy thereof, with a copy of the order of the commission permitting or requiring
 10 it to be filed attached to the list and to the copy. The clerk shall substitute the original of the
 11 amended list for the list already in his office, and make the necessary corrections on his record of
 12 delinquent lands. The clerk shall transmit the copy of the amended list to the auditor who shall
 13 note the corrections on his 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 article three, chapter fifty-nine of this code, and the publication area for such publication shall
 5 be the county.

6 List of tax liens on real estate sold in the county of _____, in the month (or months)
 7 of _____, 20____, for nonpayment of taxes thereon for the year (or years) 20____, and
 8 ~~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

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

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

12 _____

13 Sheriff

14 To cover the costs of preparing and publishing such list, a charge of ~~fifteen~~ \$15 shall be
15 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 sixty-four of this article. Out of the total
4 proceeds of each ~~sale or~~ redemption he or she shall in the order of priority stated below credit the
5 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) The balance, if any, of the proceeds of the lands included in each suit shall be prorated
14 among the various taxing units on the basis of the total amount of taxes due them in respect to
15 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-3-38. Redemption of non-entered or certified lands.

1 (a) The owner of any real estate certified to the auditor pursuant to section eight of this
2 article, or of any nonentered real estate subject to the authority of the auditor pursuant to section
3 thirty-seven of this article, or any other person who was entitled to pay the taxes thereon, may
4 redeem such real estate from the auditor at any time prior to the certification of such real estate
5 to the deputy commissioner as provided in section forty-four of this article. Thereafter such real
6 estate shall be subject to disposition pursuant to section forty-four of this article, and subsequent
7 sections.

8 (b) In order to redeem the person seeking redemption must pay to the auditor such of the

9 following amounts as may be due: (1) The taxes, interest and charges due on the real estate on
10 the date of certification to the auditor or the discovery of the nonentry, with interest at the rate of
11 ~~twelve~~ seven and one half percent per annum from the date of such certification or discovery; (2)
12 all taxes assessed thereon for the year in which the certification occurred or nonentry was
13 discovered, with interest at the rate of ~~twelve~~ seven and one half percent per annum from the date
14 on which they became delinquent, except when such taxes are currently due and payable to the
15 sheriff; (3) all taxes except those for the current year which would have been assessed thereon
16 since the certification had the certification not occurred, or which, in case of non-entered lands,
17 would have been assessed thereon had the land been properly entered, with interest at the rate
18 of ~~twelve~~ seven and one half percent per annum from the date on which such taxes would have
19 become delinquent: *Provided*, That in the case of non-entered lands, the owner shall not be liable
20 for more than the taxes and interest which would have become due and payable during the 10
21 years immediately preceding the date of the discovery of the nonentry.

22 (c) In computing the amount due under subdivision (3), subsection (b) of this section on
23 real estate certified to the auditor by the sheriff, the auditor shall use as the basis for computation
24 the classification and valuation placed thereon by the assessor for each year since the sale. If
25 such valuation and classification have not been made, he shall use the last valuation and
26 classification appearing on the property books. In computing the amount due under subdivision
27 (3), subsection (b) of this section on non-entered real estate, the auditor shall use as the basis for
28 computation such classification and valuation as may, at the request of the auditor or the person
29 redeeming, be certified to the auditor by the assessor as the classification and valuation which in
30 his opinion would be proper for each year of nonentry.

31 (d) Redemption of an undivided interest included in a group assessment shall not be
32 permitted until the applicable provisions of section nine or ten of article one of this chapter have
33 been complied with, except that instead of presenting the assessor's certificate to the sheriff as
34 therein provided, the person redeeming shall present it to the auditor, who, after making the

35 necessary changes in the land book, and in the record of delinquent lands kept in his office, shall
36 compute the taxes due on the part or interest redeemed.

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

1 All lands ~~for which no person present at the sheriff's sale, held pursuant to 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 of this article, and which have not
4 been redeemed ~~from the auditor within eighteen months after such certification~~, together with all
5 nonentered lands, all escheated lands and all waste and unappropriated lands, shall be subject
6 to sale by the deputy commissioner of delinquent and nonentered lands as further provided in this
7 article. References in this chapter to the sale or purchase of certified or nonentered lands by or
8 from the deputy commissioner shall be construed as the sale or purchase of the tax lien or liens
9 thereon.

§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 and on or before the first day of October of each year, the
2 auditor shall certify to the deputy commissioner of each county a list of all lands in the county
3 subject to sale under this article. He shall note the fact of certification on the land record in his
4 office. Upon completion of the list for certification, a charge of \$25 shall be added to the taxes,
5 interest and charges already due on each tract listed, to cover the costs incurred by the auditor
6 in the preparation of the list, and in the event of sale or redemption, the same shall be collected
7 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 section thirty-five of this article to be set forth in the land record in the auditor's office,
12 and shall specify as to each tract listed as delinquent or nonentered the amount of taxes and
13 interest due or chargeable thereon on the date of certification, the publication and other charges

14 due, with interest, and the total currently due. The specification of taxes due or chargeable shall
 15 as to delinquent land commence with those for nonpayment of which it was sold, and as to non-
 16 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 shall be numbered consecutively. All
 20 subsequent entries, applications or proceedings under this article in respect to any item shall refer
 21 to its number and the year of certification. All tracts, lots, or parcels certified to the auditor as a
 22 unit may be treated by the auditor as a single item for purposes of certification. Subject to the
 23 provisions of this section, the auditor shall prescribe a form for the list and shall provide in such
 24 form adequate space to show the subsequent history and final disposition of each item certified.

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

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

1 (a) Each tract or lot certified to the deputy commissioner pursuant to the preceding section
 2 shall be sold by the deputy commissioner at public auction at the courthouse of the county to (1)
 3 to the municipality in which the tract or lot is located or, if such tract or lot is not located in a
 4 municipality, then to the commission of the county in which the tract or lot is located if, prior to the
 5 auction, such municipality or county commission notifies the deputy commissioner of its desire to

6 acquire any tracts or lots certified to the deputy commissioner included on the list certified by the
7 auditor pursuant to the preceding section on a form prescribed by the auditor and for an amount
8 that is agreed to by the deputy commissioner and such municipality or county commission; (2) if
9 no such notice is provided by a municipality or county commissioner, then to the West Virginia
10 Land Stewardship Corporation as part of its Land Bank Program set forth in §31-21-11, et seq. of
11 this code if, prior to the auction, the West Virginia Land Stewardship Corporation notifies the
12 deputy commissioner of its desire to acquire any tracts or lots certified to the deputy commissioner
13 included on the list certified by the auditor pursuant to the preceding section on a form prescribed
14 by the auditor and for an amount that is agreed to by the deputy commissioner and the West
15 Virginia Land Stewardship Corporation; or, (3) if no such notice is provided by a municipality or
16 county commission or the West Virginia Land Stewardship Corporation, to the highest bidder
17 between the hours of nine in the morning and four in the afternoon during the courthouse's normal
18 operating hours on any business working day within 120 days after the auditor has certified the
19 lands to the deputy commissioner as required by the preceding section. The payment for any tract
20 or lot purchased at a sale shall be made by check or money order payable to the sheriff of the
21 county and delivered before the close of business on the day of sale. No part or interest in any
22 tract or lot subject to such sale, or any part thereof of interest therein, that is less than the entirety
23 of such unredeemed tract, lot or interest, as the same is described and constituted as a unit or
24 entity in said list, shall be offered for sale or sold at such sale. If the sale shall not be completed
25 on the first day of the sale, it shall be continued from day to day between the same hours until all
26 the land shall have been offered for sale.

27 (b) A private, nonprofit, charitable corporation, incorporated in this state, which has been
28 certified as a nonprofit corporation pursuant to the provisions of Section 501(c)(3) of the federal
29 Internal Revenue Code, as amended, which has as its principal purpose the construction of
30 housing or other public facilities and which notifies the deputy commissioner of an intention to bid
31 and subsequently submits a bid that is not more than five percent lower than the highest bid

32 submitted by any person or organization which is not a private, nonprofit, charitable corporation
 33 as defined in this subsection, shall be sold the property offered for sale at public auction by the
 34 deputy commissioner pursuant to the provisions of this section at the public auction as opposed
 35 to the highest bidder.

36 The nonprofit corporation referred to in this subsection does not include a business
 37 organized for profit, a labor union, a partisan political organization or an organization engaged in
 38 religious activities, and it does not include any other group which does not have as its principal
 39 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, the deputy commissioner shall publish notice of the auction as a Class III-0 legal
 3 advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code, and the
 4 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 at public
 10 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 municipality, county commission,
 14 the West Virginia Land Stewardship Corporation or the highest bidder at the auction. The payment
 15 for any tract or lot purchased at a sale shall be made by check or money order payable to the
 16 sheriff of the county and delivered before the close of business on the day of the sale. If any of
 17 said tracts or lots remain unsold following the auction, they will be subject to sale by the deputy

18 commissioner without additional advertising or public auction. The deputy commissioner sale may
 19 include tracts or lots remaining unsold from a previous auction not required by law to be
 20 readvertised and described for this subsequent auction of those same tracts and lots. All sales
 21 are subject to the approval of the auditor of the State of West Virginia.

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

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

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

28 _____ Deputy Commissioner of Delinquent and Non-entered Lands of _____
 29 County.

30 The description of lands required in the notice shall be in the same form as the list
 31 certifying said lands to the deputy commissioner for sale. If the deputy commissioner is required
 32 to auction lands certified to him in any previous years, pursuant to section 48 of this article, he
 33 shall include such lands in the auction without further advertisement, with reference to the year of
 34 certification and the item number of the tract or 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-3-50. Receipt to purchaser for purchase price.

1 The deputy commissioner shall prepare an original and two copies of the receipt for the
 2 purchase money. He shall give the original receipt to the purchaser and shall file one copy thereof
 3 with the clerk of the county commission and one copy thereof with the sheriff, each of whom shall
 4 note the fact of such sale on their respective records of delinquent lands. The heading of the
 5 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.

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 secure a deed.

1 (a) Within ~~45~~ 30 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 to prepare and serve the notice as provided in §11A-3-54 and §11A-3-55 of this
6 code;

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

10 (3) Deposit, or offer to deposit, with the deputy commissioner a sum sufficient to cover the
11 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.

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

22 (e) Whenever a purchaser has failed to comply with the notice requirements set forth in

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

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

§11A-3-54. Notice to redeem.

1 Whenever the provisions of section 52 of this article have been complied with, the deputy
 2 commissioner shall thereupon prepare a notice in form or effect as follows:

3 To _____

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

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

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

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

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

22 Total \$ _____

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

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

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

29 Deputy Commissioner of Delinquent

30 and Non-entered Lands

31 _____ County,

32 State of West Virginia

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

**§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 the
5 following amounts:

6 (1) An amount equal to the taxes, interest and charges due on the date of the sale, with
7 interest 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 fee and commission as provided by §11A-3-66 of this
21 code. Where the deputy commissioner has not received from the purchaser satisfactory proof of
22 the expenses incurred in preparing the notice to redeem, or of any licensed attorney's title
23 examination incident thereto, in the form of receipts or other evidence thereof, the person
24 redeeming shall pay the deputy commissioner the sum of \$500 plus interest thereon at the rate
25 of one percent per month from the date of the sale for disposition pursuant to the provisions of
26 §11A-3-57, §11A-3-58, and §11A-3-64 of this code. Upon payment to the deputy commissioner

27 of those and any other unpaid statutory charges required by this article, and of any unpaid
 28 expenses incurred by the sheriff, the Auditor and the deputy commissioner in the exercise of their
 29 duties pursuant to this article, the deputy commissioner shall prepare an original and five copies
 30 of the receipt for the payment and shall note on said receipts that the property has been
 31 redeemed. The original of such receipt shall be given to the person redeeming. The deputy
 32 commissioner shall retain a copy of the receipt and forward one copy each to the sheriff, assessor,
 33 the Auditor and the clerk of the county commission. The clerk shall endorse on the receipt the fact
 34 and time of such filing and note the fact of redemption on his or her record of delinquent lands.

35 (b) Any person who, by reason of financial hardship ~~of the fact that no provision is made~~
 36 ~~for partial~~ may petition the Auditor to make up to three incremental redemption payments ~~of for~~
 37 the tax lien on real estate certified to the Auditor that is the primary residence of the redeeming
 38 party and has been purchased that collectively equal the amount necessary to redeem the lot or
 39 parcel by an individual. Any person who, by reason of the fact that no provision is made for partial
 40 redemption of the tax lien on real estate purchased at the public auction or at a subsequent sale,
 41 is compelled in order to protect himself or herself to redeem the tax lien on all of such real estate
 42 when it belongs, in whole or in part, to some other person, shall have a lien on the interest of such
 43 other person for the amount paid to redeem such interest. He or she shall lose his or her right to
 44 the lien, however, unless within 30 days after payment he or she shall file with the clerk of the
 45 county commission his or her claim in writing against the owner of such interest, together with the
 46 receipt provided for in this section. The clerk shall docket the claim on the judgment lien docket
 47 in his or her office and properly index the same. Such lien may be enforced as other judgment
 48 liens are enforced.

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

6 deed. No deed shall be set aside under the provisions of this section until payment has been
7 made or tendered to the purchaser, or his heirs or assigns, of the amount which would have been
8 required for redemption, together with any taxes which have been paid on the property since
9 delivery of the deed, with interest at the rate of 12 percent per annum.

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

14 (c) Upon a preliminary finding by the court that the deed will be set aside pursuant to this
15 section, such amounts shall be paid within one month of the entry thereof. Upon the failure to pay
16 the same within said period of time, the court shall upon the request of the purchaser, enter
17 judgment dismissing the action with prejudice.

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 subdivision (11), section two, article
69 one, chapter fifty-four slum areas or blighted areas or portions thereof, including lands, structures,
70 or improvements the acquisition of which is necessary or incidental to the proper clearance,
71 development or redevelopment of such slum or blighted areas or to the prevention of the spread
72 or recurrence of slum conditions or 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 (u) “Unblighted property” means a property that is not a blighted property.

CHAPTER 31. CORPORATIONS.

ARTICLE 18. WEST VIRGINIA HOUSING DEVELOPMENT FUND.

§31-18-20e. Local Government Demolition Grant Fund.

1 (a) There is hereby established a special fund in the State Treasury known as the “Local
2 Government Demolition Grant Fund”. The fund shall be administered by the Housing
3 Development Authority and shall consist of moneys deposited in the fund pursuant to this section
4 any other funds appropriated by the Legislature for demolition, rehabilitation, redevelopment, and
5 pre-development expenses of distressed properties acquired by a municipality, county
6 commission, or the West Virginia Land Stewardship Corporation pursuant to § 11A-3-1, et seq.
7 of this code. The Housing Development Fund shall administer the distribution of moneys of the
8 fund to participating authorities created under § 16-8-1, et seq. of this code, land reuse agencies
9 and municipal land banks in accordance with § 55A-3-1 et seq. of this code, for the purpose of
10 defraying acquisition, demolition and redevelopment costs of slum and blighted property.
11 Balances in the fund at the end of any fiscal year shall not expire, but shall be expended for those
12 purposes in ensuing fiscal years pursuant to appropriation of the Legislature.

13 (b) The Housing Development Fund, in consultation with the State Fire Marshal, Insurance
14 Commissioner, the State Auditor, the Secretary of Revenue and the Legislative Auditor, shall
15 conduct a review of the needs of each authority created under § 16-8-1, et seq. of this code
16 serving in the various counties of the state. On or before December 31, 2023, the Housing
17 Development Fund shall submit to the Joint Committee on Government and Finance a
18 comprehensive report of the review, recommendations, substantiated by the findings of the review
19 of steps that may be taken to meet the needs of the state in removing slum and/or blighted
20 properties and redevelopment, including, but not limited to the following:

21 (1) An assessment of all current funding received by the participating authorities created
22 under § 16-8-1, et seq. of this code, land reuse agencies and municipal land banks, and a further
23 assessment of the funding necessary to meet additional needs and the amounts needed, if any;
24 and

25 (2) Other assessments and recommendations which the Housing Development Fund
26 deems appropriate in the circumstances.

27 (c) Statewide contracts. — The Housing Development Fund may cooperate with the
28 Department of Administration, Purchasing Division, to establish one or more statewide contracts
29 for services utilized by the participating authorities created under § 16-8-1, et seq. of this code,
30 land reuse agencies and municipal land banks in accordance with § 55A-3-1 et seq. of this code.

31 (d) Rulemaking. The Housing Development Authority shall propose legislative rules for
32 promulgation in accordance with § 29A-3-1 et seq. of this code to effectuate the provisions of this
33 subsection.

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 in
2 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 any unredeemed tract or lot or undivided interest in real estate offered for sale,~~ the sheriff shall,
44 prior to certifying the real estate to the Auditor for disposition pursuant to §11A-3-44 of this code,
45 provide a list of all of said real estate within a land reuse or municipal land bank jurisdiction to the
46 land reuse agency or municipal land bank and the land reuse agency or municipal land bank shall
47 be given an opportunity to purchase the tax lien and pay the taxes, interest, and charges due for
48 any unredeemed tract or lot or undivided interest therein as if the land reuse agency or municipal
49 land bank ~~were an individual who~~ purchased the tax lien at the tax sale.

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

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

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

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

NOTE: The purpose of this bill relates generally to the tax sale process; reducing the rate of interest on delinquent property taxes; modifying the method by which notice is provided regarding the payment of property taxes; requiring a sheriff to accept credit cards as a form of payment for property taxes; allowing a sheriff to offer discounts on tax liability to taxpayers that pay with a credit card; modifying the deadline that a sheriff must present delinquent lists to its county commission; modifying the deadline by which a county commission certifies a delinquent list to the auditor; providing that a sheriff must provide a redemption receipt if property is redeemed prior to certification to the auditor; modifying the policy related to the sale of tax liens; modifying the process by which a sheriff provides its second notice of delinquent real estate; modifying the timing and payment of redemption for delinquent properties prior to certification to the auditor; providing that any property not redeemed to the sheriff is to be certified to the auditor; providing that the sheriff must prepare a list of all the tax liens on delinquent real estate redeemed prior to certification or certified to the auditor; providing that the sheriff must account for the proceeds from redemptions prior to certification; providing that a sheriff may modify its redemption and certification list within 30 days after the publication of such list; providing for the publication of such list; requiring sheriffs to keep separate accounts for redemptions moneys; reducing the interest rate on delinquent taxes on property certified to the auditor; identifying lands subject to sale by the deputy commissioner; relating to the obligation that the auditor certify and deliver a list of lands subject to sale by the deputy commissioner; addressing annual auctions held by the deputy commissioner and the publication of notice of public auctions held by the deputy commissioner; relating to the requirements that a purchaser must satisfy before he or she can secure a deed; relating to the notice to redeem provided to a person entitled to redeem delinquent property; providing for certain delinquent taxpayers to redeem in incremental payments; addressing the right to set aside a tax deed improperly obtained and a tax deed obtained without sufficient notice; modifying certain definitions; creating a new special fund; relating to the right of certain entities to purchase delinquent properties; and modifying certain obligations of the West Virginia Land Stewardship Corporation land bank program.

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