

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

**Introduced**

### **Senate Bill 836**

By Senator Azinger

[Introduced March 20, 2025; referred  
to the Committee on the Judiciary]

1 A BILL to amend and reenact §11A-1-9 of the Code of West Virginia, 1931, as amended, relating  
2 to payment of taxes by co-owner or others.

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

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

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

1 Any owner of real estate whose interest is not subject to separate assessment, or any  
2 person having a lien on the land, ~~or on an undivided interest therein,~~ or any other person having an  
3 interest in the land, ~~or in an undivided interest therein,~~ which he or she desires to protect, shall be  
4 allowed to pay the whole, but not a part, of the taxes assessed thereon. Any co-owner of real  
5 estate whose interest is subject to separate assessment shall be allowed ~~at his or her election to~~  
6 pay the taxes ~~either on his or her own interest alone or in addition thereto upon the interest of any~~  
7 ~~or all of his or her co-owners.~~ If his or her own ~~or any other~~ interest less than the whole, on which  
8 he or she desires to pay the taxes, was included in a group assessment, he or she must before  
9 payment have the group assessment split and must secure from the assessor and present to the  
10 sheriff a certificate setting forth the changes made in the assessment. The sheriff shall make the  
11 necessary changes in his or her records, prepare new tax bills to conform thereto, and then deliver  
12 the certificate to the clerk of the county court, who shall note the changes on his or her records.

13 ~~One who pays taxes on the interest of any other person shall be subrogated to the lien of~~  
14 ~~the state upon such interest. He or she shall lose his or her right to the lien, however, unless within~~  
15 ~~thirty days after payment he or she shall file with the clerk of the county court his or her claim in~~  
16 ~~writing against the owner of such interest, together with the tax receipt or a duplicate thereof. The~~  
17 ~~clerk shall docket the claim on the judgment lien docket in his or her office and properly index the~~  
18 ~~same. Such lien may be enforced as other judgment liens are enforced.~~

NOTE: The purpose of this bill is to limit the payment of taxes by co-owners or other interested parties.

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