

# **WEST VIRGINIA LEGISLATURE**

**2026 REGULAR SESSION**

**ENGROSSED**

**Committee Substitute**

**for**

**House Bill 5162**

By Delegates Shamblin, Hall, Leavitt, Flanigan, Roop,

Phillips, Hornby, Dittman, and Moore

[Originating in the Committee on the Judiciary;

Reported on February 24, 2026]



1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,  
2 designated §11A-3-7; and to amend and reenact §11A-3-62 of said code, relating to  
3 suspensions of tax sales by sheriffs; providing when a sheriff must suspend a tax sale;  
4 providing county commissions power to determine whether a tax lien should be sold; and  
5 clarifying taxation on land owned by government entities.

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

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

**§11A-3-7. Suspension by the Sheriff.**

1 (a) The sheriff shall suspend the sale of any tax lien on real property included in the list of  
2 delinquent lands when it reasonably appears that:

3 (1) The property has already been conveyed by deed and no taxes are delinquent for the  
4 year in question;

5 (2) The tax lien has previously been sold and has not been redeemed;

6 (3) The amount of taxes, interest, or charges listed for sale is materially incorrect; or

7 (4) The property is exempt from ad valorem property taxation pursuant to §11-3-9 of this  
8 code.

9 (b) When a tax lien sale is suspended, the sheriff shall provide written notice of the  
10 suspension and the reason therefor to the county commission of the jurisdiction in which the real  
11 property is located, and to the State Auditor.

12 (c) If the county commission determines that the tax lien should not be sold, it shall order  
13 that the tax lien be removed from sale. If the county commission determines the lien should be  
14 sold, whether for the original or a corrected amount, it shall direct the sheriff to include the property  
15 in the next scheduled tax lien sale, unless redeemed prior thereto.

16 (d) Under no circumstances may a county commission authorize the sale of a tax lien on  
17 property owned by a governmental entity exempt from ad valorem property taxation pursuant to  
18 §11-3-9 of this code, including the United States, the State of West Virginia, any county, any  
19 municipality, or any subdivision thereof.

**§11A-3-62. Title acquired by individual purchaser.**

1 (a) Whenever the purchaser of any tax lien on any real estate sold at a tax sale, his or her  
2 heirs or assigns, shall have obtained a deed for such real estate from the deputy commissioner or  
3 from a commissioner appointed to make the deed, the purchaser ~~he or they~~ shall thereby acquire  
4 all such right, title and interest, in and to the real estate, as was, at the time of the execution and  
5 delivery of the deed, vested in or held by any person who was entitled to redeem, unless such  
6 person is one who, being required by law to have his or her interest separately assessed and  
7 taxed, has done so and has paid all the taxes due thereon, or unless the rights of such person are  
8 expressly saved by the provisions of ~~section forty-nine of this article or section two, three, four or~~  
9 ~~six, article four of this chapter~~ §11A-3-49, §11A-4-2, §11A-4-3, §11A-4-4, or §11A-4-6 of this code.

10 ~~The tax deed shall be conclusive evidence of the acquisition of such title. If the property~~  
11 ~~was sold for nonpayment of taxes, the title so acquired shall relate back to July 1, of the year in~~  
12 ~~which the taxes, for nonpayment of which the real estate was sold, were assessed. If the property~~  
13 ~~was sold for nonentry pursuant to section thirteen of this article, or escheated to the state, or is~~  
14 ~~waste and unappropriated property, the title shall relate back to the date of sale.~~

15 (b) A tax deed shall serve as conclusive evidence that the lien purchaser has acquired title.

16 The title shall relate back as follows:

17 (1) If sold for nonpayment of taxes, the title shall relate back to July 1 of the year for which  
18 the delinquent taxes were assessed;

19 (2) If sold for nonentry pursuant to §11A-3-13 of this code, or escheated to the state, or is  
20 waste and unappropriated property, the title shall relate back to the date of sale.

21           (c) When a government entity exempt from ad valorem property taxation pursuant to §11-  
22 3-9, including the United States, the State of West Virginia, any county, any municipality, or any  
23 subdivision thereof, acquires a valid tax deed under the provisions of this section, the property  
24 conveyed by that tax deed shall not be subject to ad valorem property taxation from the date of  
25 acquisition as described in subsection (b) of this section, and all prior state, county, and municipal  
26 tax liens, fees, and charges shall be extinguished as of the date of acquisition.

27           ~~(b)~~ (d) Any individual purchaser to whom a tax deed has been issued may institute and  
28 prosecute actions to quiet title in any such real estate conveyed thereby. Such action may be  
29 maintained for all or any one or more of the lots or tracts conveyed.