

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

### **Committee Substitute**

**for**

### **Senate Bill 651**

BY SENATORS SMITH (MR. PRESIDENT), OLIVERIO,

RUCKER, DEEDS, AND TAYLOR

[Reported February 24, 2026, from the Committee on  
Government Organization]



1 A BILL to amend and reenact §11A-2-14, §11A-3-2, §11A-3-39, §11A-3-44, §11A-3-45, §11A-3-  
2 46, §11A-3-48, §11A-3-55, §11A-3-65, and §11A-3-66 of the Code of West Virginia, 1931,  
3 as amended, relating to the sale of certain properties subject to delinquent tax liens;  
4 modifying the dates designated for certain actions required in the said sale process;  
5 requiring the sheriff's office to deliver certified notices of impending sale by personal  
6 service to certain owners of record, residents, or occupants prior to selling delinquent  
7 property; allowing the State Auditor to engage a private auctioneer for selling certain tax-  
8 delinquent properties; requiring highest bidder to pay buyer's fee to private auctioneer  
9 under certain circumstances; requiring highest bidder to pay total bid amount to county  
10 sheriff; modifying the process for providing notice to redeem to certain delinquent  
11 taxpayers; and modifying the distribution of surplus proceeds obtained from certain tax  
12 delinquent property sales.

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

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

**§11A-2-14. Correction of delinquent lists by county commission; certification to Auditor;  
recording.**

1 The sheriff shall on or before ~~May~~ June 15 of each year present the delinquent lists to the  
2 county commission for examination. The county commission having become satisfied that the  
3 lists are correct, or having corrected them if erroneous, shall direct the clerk of the county  
4 commission to certify a copy of each list, pertaining to real property, to the Auditor not later than  
5 ~~June~~ July 1 of each year. The original lists shall be preserved by the clerk in his or her office, and  
6 the list of delinquent real estate shall be recorded in a permanent book to be kept by him or her  
7 for that purpose.

**ARTICLE 3. SALE OF TAX LIENS AND NON-ENTERED, ESCHEATED AND WASTE  
AND UNAPPROPRIATED LANDS.**

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

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

4 Notice is hereby given that the following described tracts or lots of land or undivided  
5 interests therein in the County of \_\_\_\_\_ and the tax liens that encumber the same  
6 which are delinquent for the nonpayment of taxes for the year (or years) 20\_\_\_\_\_, will be  
7 certified to the Auditor for disposition pursuant to West Virginia Code §11A-3-44 on the 31st day  
8 of October, 20\_\_\_\_\_.

9 Upon certification to the Auditor, tax liens on each unredeemed tract or lot, or each  
10 unredeemed part thereof or undivided interest therein, shall be sold at public auction to the highest  
11 bidder in an amount which shall be not ~~be~~ less than the taxes, interest, and charges which ~~shall~~  
12 ~~be~~ are 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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13  
14 If any of ~~said~~ the tracts or lots remain unsold following the auction, they shall be subject  
15 to sale by the Auditor without additional advertising or public auction, such terms as the Auditor  
16 deems appropriate pursuant to §11A-3-48 of this code.

17 Any of the ~~aforsaid~~ tracts or lots, or part thereof or an undivided interest therein, may be  
18 redeemed by the payment to the undersigned sheriff (or collector) before certification to the  
19 Auditor, of the total amount of taxes, interest, and charges due thereon up to the date of  
20 redemption by credit card, cashier's check, money order, certified check, or United States

21 currency. Payment must be received in the tax office by the close of business on the last business  
22 day prior to the certification.

23 After certification to the Auditor, any of the aforesaid tracts or lots may be redeemed by  
24 any person entitled to pay the taxes thereon, the owner of the same whose interest is not subject  
25 to separate assessment, or any person having a lien on the same, or on an undivided interest  
26 therein, at any time prior to the sale by payment to the Auditor of the total amount of taxes, interest,  
27 and charges due thereon up to the date of redemption.

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

30 \_\_\_\_\_

31 Sheriff (or collector).

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

35 (b) In addition to such publication, ~~no~~ not less than 30 days prior to the sale by the Auditor  
36 pursuant to §11A-3-44 of this code, the sheriff shall send a notice of the delinquency ~~and the date~~  
37 ~~of sale~~ by certified mail to:

38 (1) ~~To~~ The last known address of each person listed in the land books whose taxes are  
39 delinquent;

40 (2) ~~to~~ Each person having a lien on real property upon which the taxes are due as  
41 disclosed by a statement filed with the sheriff pursuant to the provisions of §11A-3-3 of this code;

42 (3) ~~to~~ Each other person with an interest in the property or with a fiduciary relationship to  
43 a person with an interest in the property who has in writing delivered to the sheriff on a form  
44 prescribed by the Tax Commissioner a request for such notice of delinquency; and

45 (4) In the case of property which includes a mineral interest but does not include an interest  
46 in the surface other than an interest for the purpose of developing the minerals, to each person

47 who has in writing delivered to the sheriff, on a form prescribed by the Tax Commissioner, a  
48 request for such notice which identifies the person as an owner of an interest in the surface of  
49 real property that is included in the boundaries of such property: *Provided*, That in a case where  
50 one owner owns more than one parcel of real property upon which taxes are delinquent, the sheriff  
51 may, at his or her option, mail separate notices to the owner and each lienholder for each parcel  
52 or may prepare and mail to the owner and each lienholder a single notice which pertains to all  
53 such delinquent parcels. If the sheriff elects to mail only one notice, that notice shall set forth a  
54 legally sufficient description of all parcels of property on which taxes are delinquent. In ~~no event~~  
55 ~~shall~~ any event, failure to receive the mailed notice by the landowner or lienholder does not affect  
56 the validity of the title of the property conveyed if it is conveyed pursuant to §11A-3-27 or §11A-  
57 3-59 of this code.

58 (c) To cover the cost of preparing and publishing the second delinquent list, a charge of  
59 \$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 (d) 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 (e) Any person whose taxes were delinquent on the first day of September may have his  
66 or her name removed from the delinquent list prior to the time the same is delivered to the  
67 newspapers for publication by paying to the sheriff the full amount of taxes and costs owed by the  
68 person at the date of such redemption. In such case, the sheriff shall include but \$3 of the costs  
69 provided in this section in making such redemption. Costs collected by the sheriff under this  
70 section which are not expended for publication and mailing shall be paid into the General County  
71 Fund.

**§11A-3-39. Certificate of redemption issued by Auditor; recordation.**

1           (a) Upon payment of the sum necessary to redeem, the Auditor shall execute a certificate  
2 of redemption in triplicate, which certificate shall specify the real estate redeemed, or the interest  
3 therein, as the case may be, together with any changes in respect thereto which were made in  
4 the land book and in the record of delinquent lands, shall specify the year or years for which  
5 payment was made, and shall state that it is a receipt for the money paid and a release of the  
6 state's lien against the real estate redeemed. The original certificate shall be retained in the files  
7 in the Auditor's office, one copy shall be delivered to the person redeeming and the second copy  
8 shall be mailed by the Auditor to the clerk of the county commission of the county in which the  
9 real estate is situated, who, after making any necessary changes in his or her record of delinquent  
10 lands, shall note the fact of redemption on such record, and shall record the certificate in a  
11 separate volume provided for the purpose.

12           The fee for issuing the certificate of redemption shall be ~~\$20~~ \$30 and seven and one-half  
13 percent of the total taxes and interest not to exceed ~~\$120~~ \$140.

14           (b) All certificates of redemption issued by the Auditor in each year shall be numbered  
15 consecutively and shall be filed by the clerk of the county commission in numerical order.  
16 Reference to the year and number of the certificate shall be included in the notation of redemption  
17 required of the clerk of the county commission. No fee shall be charged by the clerk for any  
18 recordation, filing, or notation required by this section. Ten dollars of the commission fee received  
19 by the Auditor on a redemption shall be deposited into the Courthouse Facilities Improvement  
20 Fund set out in §29-26-6 of this code.

**§11A-3-44. Auditor to certify list of lands to be sold; lands so certified are subject to sale.**

1           On or after March 1 and on or before ~~August~~ July 1 of each year, the Auditor shall certify  
2 a list of all lands subject to sale under this article. He or she shall note the fact of certification on  
3 the land record in his or her office. Upon completion of the list for certification, a charge of ~~\$25~~  
4 \$35 shall be added to the taxes, interest, and charges already due on each tract listed to cover

5 the costs incurred by the Auditor in the preparation of the list. ~~And in~~ In the event of sale or  
6 redemption, the same shall be collected and paid into the operating fund provided for in this article.

7 Escheated lands and waste and unappropriated lands shall be listed separately. The list  
8 shall be arranged by districts and, except in the case of waste and unappropriated lands,  
9 alphabetically by the name of the owner. The list shall state as to each item listed the information  
10 required by §11A-3-35 of this code to be set forth in the land record in the Auditor's office, and  
11 shall specify as to each tract listed as delinquent or non-entered the amount of taxes and interest  
12 due or chargeable thereon on the date of certification, the publication and other charges due, with  
13 interest, and the total currently due. The specification of taxes due or chargeable shall as to  
14 delinquent land commence with those for nonpayment of which it was certified, and as to non-  
15 entered land with those properly chargeable to it for the first year of nonentry, subject to the  
16 provisions of the proviso set forth in §11A-3-38(b) of this code.

17 All items certified by the Auditor shall be numbered consecutively. All subsequent entries,  
18 applications, or proceedings under this article ~~in~~ with respect to any item shall refer to its number  
19 and the year of certification. Notwithstanding any provisions of this article to the contrary, all tracts,  
20 lots, or parcels certified to the Auditor as a unit may be treated by the Auditor as a single item for  
21 purposes of certification. Subject to the provisions of this section, the Auditor shall prescribe a  
22 form for the list and shall provide in such form adequate space to show the subsequent history  
23 and final disposition of each item certified.

24 The list shall be made in quadruplicate. The Auditor shall keep the original and send one  
25 copy to the clerk of the county commission, one to the sheriff, and one to the West Virginia Land  
26 Stewardship Corporation created pursuant to §31-21-1 *et seq.* of this code. The clerk of the county  
27 commission shall bind his or her copy in a permanent book to be labeled "Report of Auditor of  
28 Delinquent and Non-Entered Lands" and shall note the fact of the certification of each item on his  
29 or her record of delinquent lands. Such copies delivered to the clerk of the county commission

30 and the sheriff shall become permanent records and shall be preserved as such in the offices of  
31 the Auditor and the clerk of the county commission.

**§11A-3-45. Auditor to hold annual auction.**

1 (a) Each tract or lot certified by the Auditor pursuant to §11A-3-44 of this code shall be  
2 sold by him or her at public auction at the courthouse of the county to the highest eligible bidder  
3 during the courthouse's normal operating hours on any business working day within ~~90~~ 150 days  
4 after the Auditor has certified the lands as required by §11A-3-44 of this code. The Auditor, in his  
5 or her sole discretion, may permit online bidding as to particular tracts or lots to be sold at the  
6 public auction.

7 (1) The Auditor, in his or her sole discretion, may engage a private auctioneer to conduct  
8 the annual public auction as to particular tracts or lots. When a private auctioneer is engaged on  
9 a particular tract or lot, and the amount of the sale exceeds the tax liability on the tract or lot, a  
10 buyer's fee equal to 10 percent of each successful bid shall be imposed upon the bidder and paid  
11 to the auctioneer at the time the sale is consummated. The buyer's fee is in addition to the full bid  
12 amount.

13 (2) The payment for any tract or lot purchased at a sale shall be made by check, U. S.  
14 currency, or money order payable to the Auditor ~~sheriff~~ of the county in which the property is  
15 situated and delivered before the close of business on the day of sale. ~~No~~ A part or interest in any  
16 tract or lot subject to such sale, or any part thereof of interest therein, that is less than the entirety  
17 of ~~such~~ the unredeemed tract, lot, or interest, as the same is described and constituted as a unit  
18 or entity in said list, ~~shall~~ may not be offered for sale ~~or~~ nor sold at ~~such~~ the sale. If the sale ~~shall~~  
19 ~~not be~~ is not completed on the first day of the sale, it shall be continued from day to day between  
20 the same hours until all the land ~~shall have~~ has been offered for sale. Bidding at an auction held  
21 pursuant to this section constitutes transacting business in this state for purposes of §31B-10-  
22 1001 et seq., §31D-15-1501 et seq., and §31E-14-1401 et seq. of this code.

23 (b) A private, nonprofit, charitable corporation, incorporated in this state, which has been  
24 certified as a nonprofit corporation pursuant to the provisions of Section 501(c)(3) of the federal  
25 Internal Revenue Code, as amended, which has as its principal purpose the construction of  
26 housing or other public facilities and which notifies the Auditor of an intention to bid and  
27 subsequently submits a bid that is not more than five percent lower than the highest bid submitted  
28 by any person or organization which is not a private, nonprofit, charitable corporation as defined  
29 in this subsection, shall be sold the property offered for sale at public auction by the Auditor  
30 pursuant to the provisions of this section at the public auction as opposed to the highest bidder.

31 The nonprofit corporation referred to in this subsection does not include a business  
32 organized for profit, a labor union, a partisan political organization, ~~or~~ an organization engaged in  
33 religious activities, ~~nor and it does not include any other group which does not have~~ unless that  
34 other group has as its principal purpose the construction of housing or public facilities.

35 (c) To attain eligibility to bid at a public auction held pursuant to this section, a potential  
36 bidder must register in advance of such public auction with the Auditor's office or complete and  
37 execute a notarized affidavit affirming that they meet the requirements set forth in this article on  
38 the day of the sale. Registration shall be done in accordance with rules promulgated by the State  
39 Auditor's office. The Auditor may deregister or refuse to register a potential bidder who:

40 (1) Has failed to make a payment owed at a prior auction held pursuant to this section  
41 within the preceding five years;

42 (2) At the time of registration or the certification of sale to the state pursuant to §11A-3-44  
43 of this code is delinquent in the payment of real property tax for a period of one or more years, for  
44 which registrant is the ~~most recent~~ owner of record of a property being certified for sale, to any  
45 county in this state;

46 (3) Has a history of noncompliance with code enforcement violations issued by a county  
47 or municipality pursuant to §7-1-3ff and §8-12-16 of this code, which includes violations issued

48 for any property owned by the same property owner who has failed to comply with five or more  
49 code enforcement orders within the preceding five years prior to the auction;

50 (4) At the time of registration or the certification of sale to the state pursuant to §11A-3-44  
51 of this code is subject to legal proceedings in any court of any county or municipality in this state  
52 or appeals thereof that are related to code enforcement violations regarding real property owned  
53 by him or her; and

54 (5) Within the preceding five years prior to the auction, has failed to comply with a valid  
55 raze or repair order (or any other similar order) issued by a county or municipality.

56 (d) Potential bidders who are domestic or foreign entities as defined in ~~chapters~~ §31B-1-  
57 1 *et seq.*, §31D-1-1 *et seq.*, and §31E-1-1 *et seq.* of this code must show proof at the time of their  
58 registration that they properly registered with the Secretary of State's office and are authorized to  
59 conduct business in this state.

60 (e) In order to effectuate the purposes of this section, the Auditor may promulgate  
61 procedural rules, interpretive rules, and legislative rules, including emergency rules, or any  
62 combination thereof, in accordance with §29A-3-1 *et seq.* of this code.

**§11A-3-46. Publication of notice of auction.**

1 (a) Once a week for three consecutive weeks prior to the auction required in §11A-3-45 of  
2 this code, the Auditor shall publish notice of the auction as a Class III-0 legal advertisement in  
3 compliance with the provisions of §59-3-1 *et seq.* of this code, and the publication area for such  
4 publication shall be the county.

5 (b) 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, for sale  
8 at public auction. The lands will be offered for sale by the undersigned Auditor at public auction  
9 in (specify location) the courthouse of \_\_\_\_\_ County between the hours of

10 \_\_\_\_\_ in the morning and \_\_\_\_\_ in the afternoon, on the  
11 \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

12 Each tract or lot as described below will be sold to the highest eligible bidder at the auction.  
13 The payment for any tract or lot purchased at a sale shall be made by check, U. S. currency, or  
14 money order payable to the Auditor sheriff of the county in which the property is situated and  
15 delivered before the close of business on the day of the sale. When the Auditor has engaged a  
16 private auctioneer for the sale of a particular tract or lot, and the sale exceeds the tax liability on  
17 the tract or lot, the highest eligible bidder also shall pay to the auctioneer a buyer's fee equal to  
18 10 percent of the successful bid. The buyer's fee shall be paid at the time the sale is  
19 consummated. If any of said tracts or lots remain unsold following the auction, they will be subject  
20 to later sale without additional advertising or public auction. All potential bidders must register in  
21 advance of the auction with the Auditor's office. Citizens of or entities organized in or controlled  
22 by citizens of any country designated as a Country of Particular Concern by the Department of  
23 State of the United States of America are ineligible from participating in the auction held pursuant  
24 to this section. Bidding at the auction constitutes transacting business in this state for purposes  
25 of §31B-10-1001 *et seq.*, §31D-15-1501 *et seq.*, and §31E-14-1401 *et seq.* of this code. The  
26 Auditor's sale may include tracts or lots remaining unsold from a previous auction not required by  
27 law to be readvertised and described for this subsequent auction of those same tracts and lots.  
28 All sales are subject to the approval of the Auditor of the State of West Virginia.

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

30 Any of the aforesaid tracts or lots may be redeemed by any person entitled to pay the  
31 taxes thereon, the owner of the same whose interest is not subject to separate assessment, or  
32 any person having a lien on the same, or on an undivided interest therein, at any time prior to the  
33 sale by payment to the Auditor of the total amount of taxes, interest, and charges due thereon up  
34 to the date of redemption. Lands listed above as escheated or waste and unappropriated lands  
35 may not be redeemed.

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

38 \_\_\_\_\_ Auditor of the State of West Virginia.

39 ~~(b)~~ (c) The description of lands required in the notice shall be in the same form as the list  
40 certifying ~~said~~ the lands for sale. If the Auditor is required to auction lands certified to him or her  
41 in any previous years, pursuant to §11A-3-48 of this code, he or she shall include such lands in  
42 the auction without further advertisement, with reference to the year of certification and the item  
43 number of the tract or interest.

44 ~~(c)~~ (d) To cover the cost of preparing and publishing the notice, a charge of ~~\$30~~ \$40 shall  
45 be added to the taxes, interest, and charges due on the delinquent and non-entered property.

**§11A-3-48. Unsold lands subject to sale without auction or additional advertising.**

1 (a) If any of the lands which have been offered for sale at the public auction provided in  
2 §11A-3-45 of this code shall remain unsold following such auction, or were sold at a tax sale  
3 auction within the previous five years which were not redeemed and for which no deed was  
4 secured by the purchaser, or if the Auditor refuses to approve the sale pursuant to §11A-3-51 of  
5 this code, the Auditor may sell the lands without any further public auction or additional advertising  
6 of the land, in the following priority:

7 (1) To a person vested with an ownership interest in an adjacent tract or parcel of land:  
8 *Provided*, That if more than one adjacent landowner desires to acquire the same tract or lot, then  
9 the Auditor shall sell such tract or lot to the highest bidder;

10 (2) To the municipality in which the tract or lot is located;

11 (3) The county commission of the county in which the tract or lot is located;

12 (4) To the West Virginia Land Stewardship Corporation as part of its Land Bank Program  
13 set forth in §31-21-11 of this code; or

14 (5) To any party willing to purchase such property.

15 (b) The price of such property shall be as agreed upon by the Auditor and purchaser:  
16 *Provided*, That the Auditor may engage a licensed attorney to provide a title examination on lands  
17 set forth in the preceding subsection and require that a purchaser reimburse the Auditor for any  
18 expenses related to the title examination as a condition for the sale: *Provided, however*, That  
19 instead of the Auditor, a purchaser may engage a licensed attorney to provide a title examination  
20 at his or her own cost.

21 (c) The Auditor may refuse to sell unsold lands to a potential buyer that is subject to any  
22 of the following:

23 (1) Has failed to make a payment owed at a prior previous auction held pursuant to §11A-  
24 3-45 of this code within the preceding five years;

25 (2) At the time of registration or the certification of sale to the state pursuant to §11-3-44  
26 of this code is delinquent in the payment of real property tax for a period of one or more years, for  
27 which registrant is the ~~most recent~~ owner of record of a property being certified for sale, to any  
28 county in this state;

29 (3) Has a history of noncompliance with code enforcement violations issued by a county  
30 or municipality pursuant to §7-1-3ff and §8-12-16 of this code, which includes violations issued  
31 for any property owned by the same property owner who has failed to comply with five or more  
32 code enforcement orders within the preceding five years prior to the purchase;

33 (4) At the time of registration or the certification of sale to the state pursuant to §11-3-44  
34 of this code, is subject to legal proceedings in any court of any county or municipality in this state  
35 or appeals thereof that are related to code enforcement violations regarding real property owned  
36 by them; and

37 (5) Within the preceding five years prior to the purchase, has failed to comply with a valid  
38 raze or repair order (or any other similar order) issued by a county or municipality.

**§11A-3-55. Service of notice.**

1 (a) As soon as the Auditor has prepared the notice provided for in §11A-3-54 of this code,  
2 he or she shall cause it to be served upon all persons named on the list generated by the

3 purchaser pursuant to the provisions of §11A-3-52 of this code. Such notice shall be mailed and,  
4 if necessary, published at least 45 days prior to the first day a deed may be issued following the  
5 Auditor's sale.

6 (b) The notice shall be served upon all such persons residing or found in the state in the  
7 manner provided for serving process commencing a civil action or by certified mail, return receipt  
8 requested, or other types of delivery service courier that provide a receipt. The notice shall be  
9 served on or before the 30th day following the request for such notice.

10 (c) The notice shall be served upon persons not residing or found in the state by certified  
11 mail, return receipt requested, or in the manner provided for serving process commencing a civil  
12 action or other types of delivery service courier that provide a receipt. The notice shall be served  
13 on or before the ~~30 days~~ 30th day following the request for the notice.

14 (d) If the address of a person is unknown to the purchaser and cannot be discovered by  
15 due diligence on the part of the purchaser, the notice shall be served by publication as a Class  
16 III-0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code and the  
17 publication area for the publication shall be the county in which the real property is located. If  
18 service by publication is necessary, publication shall be commenced within 60 days following the  
19 request for the notice, and a copy of the notice shall, at the same time, be sent pursuant to  
20 subsection (b) or (c) of this section, to the last known address of the person to be served. The  
21 return of service of the notice and the affidavit of publication, if any, shall be in the manner  
22 provided for process generally and shall be filed and preserved by the State Auditor in his or her  
23 office, together with any return receipts for notices sent by certified mail.

24 (e) In addition to the other notice requirements set forth in this section, if the real property  
25 subject to the tax lien was classified as Class II property at the time of the assessment, at the  
26 same time the Auditor issues the required notices by certified mail, the Auditor shall forward a  
27 copy of the notice sent to the delinquent taxpayer by first class mail, or in the manner provided  
28 for serving process commencing a civil action, addressed to "Occupant", to the physical mailing

29 address for the subject property. The physical mailing address for the subject property shall be  
30 supplied by the purchaser of the property, pursuant to the provisions of §11A-3-52 of this code.  
31 Where the mail is not deliverable to an address at the physical location of the subject property,  
32 the copy of the notice shall be sent to any other mailing address that exists to which the notice  
33 would be delivered to an occupant of the subject property.

34 (f) Upon failure of service of the notice to redeem on any person, the Auditor shall inform  
35 the purchaser of said failure. The purchaser shall then search the county records for a new  
36 alternative address for that person to provide to the Auditor. If a new alternative address is found,  
37 this notice to redeem shall be served by personal service. In the event that the subsequent service  
38 fails, or no alternative address is found, the notice shall be served by publication in the manner  
39 provided under subsection (d) of this section. Prior to the request to serve by publication under  
40 this instance, the purchaser shall provide the Auditor with a signed and notarized affidavit stating  
41 that they have searched the county records and were unable to find an alternative address  
42 through due diligence and request that publication be made to satisfy the notice requirement.

**§11A-3-65. Right of former owner to surplus proceeds.**

1 The former owner of any delinquent or non-entered lands sold pursuant to §11A-3-45 and  
2 §11A-3-48 of this code, or his or her heirs or assigns, shall be entitled to the surplus received  
3 from the sale over and above the taxes and interest charged or chargeable thereon including all  
4 costs of the sale, if ~~his or their claim be~~ the claim is filed in the circuit court of the county in which  
5 the land is situated within two years after the date of confirmation of ~~said~~ the sale. If ~~no~~ a claim is  
6 not filed with the court within the ~~two years, then such~~ two-year period, then the surplus shall be  
7 paid by the sheriff to the Auditor as follows: 90 percent for credit to the general school fund and  
8 10 percent for credit to the Auditor's Land Operating Fund provided in §11A-3-36 of this code:  
9 Provided, That any such surplus accruing prior to the effective date of this section, and having  
10 been otherwise expended, shall be exempt from the requirements of this section: Provided,  
11 however, That any such surplus accruing prior to the effective date of this section, and having not

12 been paid by the sheriff to the Auditor for credit to the general school fund or otherwise expended.  
13 shall be subject to the requirements of this section.

**§11A-3-66. Compensation of Auditor.**

1           As compensation for his or her services, the Auditor shall be entitled to a fee of ~~\$20~~ \$30  
2 for each item certified by him or her pursuant to §11A-3-44 of this code. In addition thereto, he or  
3 she shall receive a commission of seven and one half percent and interest on each sale or  
4 redemption not to exceed ~~\$120.00~~ \$140. A commission received on a sale shall be based on the  
5 sale price and a commission received on a redemption shall be based on the total taxes and  
6 interest due. Such compensation shall be paid as provided in this article. Ten dollars of the  
7 commission fee received by the Auditor on a redemption shall be deposited into the Courthouse  
8 Facilities Improvement Fund set out in §29-26-6 of this code.