

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 896

FISCAL
NOTE

By Senator Weld

[Introduced February 10, 2026; referred
to the Committee on the Judiciary; and then to the
Committee on Finance]

1 A BILL to amend and reenact §11A-3-62 of the Code of West Virginia, 1931, as amended; and
 2 amend the code by adding a new section, designated §11A-3-7, relating to the sales of tax
 3 liens; establishing when a sale may be suspended by the sheriff; and providing a tax
 4 exemption to certain purchasers.

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 Whenever it shall appear to the sheriff that any real estate included in the list has been
 2 previously conveyed by deed and no tax thereon is currently delinquent, or that the tax lien thereon
 3 has been sold previously and not redeemed, or that the tax lien thereon ought not to be sold for the
 4 amount stated therein, or that the property is owned by a tax-exempt organization or entity,
 5 including the federal, state, or local government or any political subdivisions thereof, the sheriff
 6 shall suspend the sale thereof and report the reasons for that suspension to the county
 7 commission and to the auditor. If the commission finds that the tax lien on the real estate ought not
 8 to be sold, it shall so order; but if the commission finds that the tax lien on the real estate ought to
 9 be sold for the amount stated, or for a greater or less amount, it shall order the sheriff to include
 10 such real estate in the next list, unless sooner redeemed: *Provided*, That in no event will a county
 11 commission order the sale of a tax lien on any government owned real estate.

§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 their
 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, ~~he or~~ they shall thereby acquire all such right,
 4 title and interest, in and to the real estate, as was, at the time of the execution and delivery of the
 5 deed, vested in or held by any person who was entitled to redeem, unless such person is one who,

6 being required by law to have his or her interest separately assessed and taxed, has done so and
7 has paid all the taxes due thereon, or unless the rights of such person are expressly saved by the
8 provisions of ~~section forty-nine of this article or section two, three, four or six, article four of this~~
9 ~~chapter~~ §11A-3-49, §11A-4-2, §11A-4-3, §11A-4-4, or §11A-4-6 of this code.

10 (b) 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~~ §11A-3-13 of this code, or
14 escheated to the state, or is waste and unappropriated property, the title shall relate back to the
15 date of sale: Provided, That in no event will the federal, state, or local government, or any political
16 subdivision thereof owe property taxes for real estate after the date of acquisition of a property,
17 and that all pre-existing fees, taxes, and liens imposed by the State of West Virginia or any political
18 subdivisions thereof shall be extinguished upon the date of acquisition of a property by a
19 government purchaser.

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

NOTE: The purpose of this bill is to establish when a sale may be suspended by the sheriff and provide a tax exemption to certain purchasers.

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