

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 968

By Senator Jeffries

[Introduced February 17, 2026; referred
to the Committee on Government Organization]

1 A BILL to amend and reenact §11A-3-45 and §11A-3-48 of the Code of West Virginia, 1931, as
 2 amended, relating to clarifying registration and purchaser requirements for tax abandoned
 3 land auctions and sales held by the Auditor.

Be it enacted by the Legislature of West Virginia:

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

AND UNAPPROPRIATED LANDS.

§11A-3-45. 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 sold
 2 by him or her at public auction at the courthouse of the county to the highest eligible bidder during
 3 the courthouse’s normal operating hours on any business working day within 90 days after the
 4 Auditor has certified the lands as required by §11A-3-44 of this code. The payment for any tract or
 5 lot purchased at a sale shall be made by check, U. S. currency, or money order payable to the
 6 Auditor and delivered before the close of business on the day of sale. No part or interest in any
 7 tract or lot subject to such sale, or any part thereof of interest therein, that is less than the entirety
 8 of such unredeemed tract, lot, or interest, as the same is described and constituted as a unit or
 9 entity in said list, shall be offered for sale or sold at such sale. If the sale shall not be completed on
 10 the first day of the sale, it shall be continued from day to day between the same hours until all the
 11 land shall have been offered for sale. Bidding at an auction held pursuant to this section
 12 constitutes transacting business in this state for purposes of §31B-10-1001 *et seq.*, §31D-15-1501
 13 *et seq.*, and §31E-14-1401 *et seq.* of this code.

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

19 by any person or organization which is not a private, nonprofit, charitable corporation as defined in
20 this subsection, shall be sold the property offered for sale at public auction by the Auditor pursuant
21 to the provisions of this section at the public auction as opposed to the highest bidder.

22 The nonprofit corporation referred to in this subsection does not include a business
23 organized for profit, a labor union, a partisan political organization, or an organization engaged in
24 religious activities, and it does not include any other group which does not have as its principal
25 purpose the construction of housing or public facilities.

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

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

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

37 (3) Has a history of noncompliance with code enforcement violations issued by a county or
38 municipality pursuant to §7-1-3ff and §8-12-16 of this code, which shall include violations issued
39 for any property owned by the same property owner who has failed to comply with five or more
40 code enforcement orders within the preceding five years prior to the auction;

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

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

47 (6) Is participating in the auction on behalf of another who would not be allowed to register
 48 or participate in the auction for that year.

49 (d) Potential bidders who are domestic or foreign entities as defined in chapters 31B, 31D,
 50 and 31E of this code must show proof at the time of their registration that they properly registered
 51 with the Secretary of State's office and are authorized to conduct business in this state.

52 (e) In the event that a potential bidder who registered, submitted a bid, and purchased a tax
 53 lien is later determined to have been ineligible at the time of the auction under the criteria set out in
 54 subsection (c), the Auditor's office may rescind the purchase and refund the purchaser the full
 55 amount paid prior to issuing a deed.

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

§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: (1) To a person vested with an ownership interest in an
 7 adjacent tract or parcel of land: *Provided*, That if more than one adjacent landowner desires to
 8 acquire the same tract or lot, then the Auditor shall sell such tract or lot to the highest bidder; (2) To
 9 the municipality in which the tract or lot is located; (3) The county commission of the county in
 10 which the tract or lot is located; (4) To the West Virginia Land Stewardship Corporation as part of
 11 its Land Bank Program set forth in §31-21-11 of this code; or (5) To any party willing to purchase

12 such property.

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

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

21 (1) Has failed to make a payment owed at a prior previous auction held pursuant to §11A-3-
22 45 of this code within the preceding five years;

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

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

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

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

37 (6) Is participating in the sale on behalf of another who would not be allowed to register or

38 participate in the sale for that year.

39 (d) Potential purchasers who are domestic or foreign entities as defined in Chapters 31B,
40 31D, and 31E of this code must show proof at the time of their purchase that they properly
41 registered with the Secretary of State's office and are authorized to conduct business in this state.

42 (e) In the event that a potential buyer who purchased a tax lien is later determined to have
43 been ineligible at the time of the auction under the criteria set forth in subsection (c), the Auditor's
44 office may rescind the purchase and refund the purchaser the full amount paid prior to issuing a
45 deed.

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

NOTE: The purpose of this bill is to clarify purchaser requirements for tax abandoned land auctions by the Auditor.

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