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2007 MAR 22 PM 4: 23

OFFICE WEST VIRGINIA
SECRETARY OF STATE

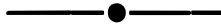
WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2007



ENROLLED

House Bill No. 2571

(By Delegates Morgan, Craig, Stephens,
Reynolds, Sobonya and C. Miller)



Passed March 10, 2007

In Effect Ninety Days from Passage

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H. B. 2571
OFFICE WEST VIRGINIA
SECRETARY OF STATE

(BY DELEGATES MORGAN, CRAIG, STEPHENS,
REYNOLDS, SOBONYA AND C. MILLER)

[Passed March 10, 2007; in effect ninety days from passage.]

AN ACT to amend and reenact §11A-2-18 and §11A-3-2 of the Code of West Virginia, 1931, as amended, all relating to clarifying the deadline for redeeming delinquent lands.

Be it enacted by the Legislature of West Virginia:

That §11A-2-18 and §11A-3-2 of the Code of West Virginia, 1931, as amended, be amended and reenacted, all to read as follows:

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

§11A-2-18. Redemption before sale; record; lien.

1 The owner of any real estate returned delinquent, or any
2 other person entitled to pay the taxes thereon, may redeem at
3 any time before the close of business on the last business day
4 prior to the sale provided in the following article by payment
5 of the taxes, interest and charges due. However, redemption
6 of an undivided interest included in a group assessment or of
7 part of a tract or lot the whole of which was assessed in the
8 name of a person other than the owner shall not be permitted
9 until the applicable provisions of section nine or of section
10 ten, article one of this chapter, have been complied with. The

11 sheriff shall give to the person redeeming a duplicate receipt,
12 one of which shall be filed with the clerk of the county court,
13 who shall note the fact of such redemption on his or her
14 record of delinquent lands. Whenever only part of a tract or
15 lot, or only an undivided interest therein, has been redeemed,
16 the clerk shall make the necessary changes in his or her
17 record of delinquent lands before noting the fact of
18 redemption on the record. Any person redeeming an interest
19 of another shall be subrogated to the lien of the State on such
20 interest as provided in section nine, article one of this
21 chapter.

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

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

6 Notice is hereby given that tax liens for the following
7 described tracts or lots of land or undivided interests therein
8 in the County of _____ which are delinquent
9 for the nonpayment of taxes for the year (or years) 20____,
10 will be offered for sale by the undersigned sheriff (or
11 collector) at public auction at the front door of the courthouse
12 of the county, between the hours of nine in the morning and
13 four in the afternoon, on the _____ day of
14 _____, 20____.

15 Tax liens on each unredeemed tract or lot, or each
16 unredeemed part thereof or undivided interest therein, will be
17 sold at public auction to the highest bidder in an amount
18 which shall not be less than the taxes, interest and charges
19 which shall be due thereon to the date of sale, as set forth in
20 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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1 Any of the aforesaid tracts or lots, or part thereof or an
 2 undivided interest therein, may be redeemed by the payment
 3 to the undersigned sheriff (or collector) before sale, of the
 4 total amount of taxes, interest and charges due thereon up to
 5 the date of redemption. Payment received within fourteen
 6 business days prior to the date of sale must be paid by cashier
 7 check, money order, certified check or United States
 8 currency. Payment must be received in the tax office by the
 9 close of business on the last business day prior to the sale.

10 Given under my hand this _____ day of
 11 _____, 20____.
 12 _____
 13 Sheriff (or collector).

14 The sheriff shall publish the list and notice prior to the
 15 sale date fixed in the notice as a Class III-0 legal
 16 advertisement in compliance with the provisions of article
 17 three, chapter fifty-nine of this code, and the publication area
 18 for such publication shall be the county.

19 (b) In addition to such publication, no less than thirty
 20 days prior to the sale, the sheriff shall send a notice of the
 21 delinquency and the date of sale by certified mail: (1) To the
 22 last known address of each person listed in the land books
 23 whose taxes are delinquent; (2) to each person having a lien
 24 on real property upon which the taxes are due as disclosed by
 25 a statement filed with the sheriff pursuant to the provisions of
 26 section three of this article; (3) to each other person with an
 27 interest in the property or with a fiduciary relationship to a
 28 person with an interest in the property who has in writing
 29 delivered to the sheriff on a form prescribed by the Tax
 30 Commissioner a request for such notice of delinquency; and

31 (4) in the case of property which includes a mineral interest
32 but does not include an interest in the surface other than an
33 interest for the purpose of developing the minerals, to each
34 person who has in writing delivered to the sheriff, on a form
35 prescribed by the Tax Commissioner, a request for such
36 notice which identifies the person as an owner of an interest
37 in the surface of real property that is included in the
38 boundaries of such property: *Provided*, That in a case where
39 one owner owns more than one parcel of real property upon
40 which taxes are delinquent, the sheriff may, at his or her
41 option, mail separate notices to the owner and each lienholder
42 for each parcel or may prepare and mail to the owner and
43 each lienholder a single notice which pertains to all such
44 delinquent parcels. If the sheriff elects to mail only one
45 notice, that notice shall set forth a legally sufficient
46 description of all parcels of property on which taxes are
47 delinquent. In no event shall failure to receive the mailed
48 notice by the landowner or lienholder affect the validity of
49 the title of the property conveyed if it is conveyed pursuant
50 to section twenty-seven or fifty-nine of this article.

51 (c) (1) To cover the cost of preparing and publishing the
52 second delinquent list, a charge of twenty-five dollars shall
53 be added to the taxes, interest and charges already due on
54 each item and all such charges shall be stated in the list as a
55 part of the total amount due.

56 (2) To cover the cost of preparing and mailing notice to
57 the landowner, lienholder or any other person entitled thereto
58 pursuant to this section, a charge of ten dollars per addressee
59 shall be added to the taxes, interest and charges already due
60 on each item and all such charges shall be stated in the list as
61 a part of the total amount due.

62 (d) Any person whose taxes were delinquent on the first
63 day of September may have his or her name removed from
64 the delinquent list prior to the time the same is delivered to
65 the newspapers for publication by paying to the sheriff the
66 full amount of taxes and costs owed by the person at the date
67 of such redemption. In such case, the sheriff shall include
68 but three dollars of the costs provided in this section in

69 making such redemption. Costs collected by the sheriff
70 hereunder which are not expended for publication and
71 mailing shall be paid into the General County Fund.

That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.



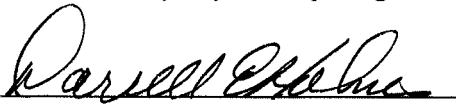
Chairman Senate Committee



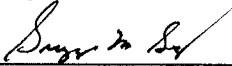
Chairman House Committee

Originating in the House.

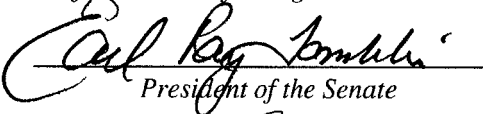
In effect ninety days from passage.



Clerk of the Senate



Clerk of the House of Delegates



President of the Senate



Speaker of the House of Delegates

The within is approved this the 22nd
day of March 2007.



Governor

PRESENTED TO THE
GOVERNOR

MAR 18 2007

Time

2:01 pm