

1 **H. B. 3187**

2  
3 (By Delegate Howell)

4 [Introduced February 18, 2011; referred to the  
5 Committee on Finance.]  
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10 A BILL to enact and reenact §11A-3-22 of the Code of West Virginia,  
11 1931, as amended, relating to service of a notice to redeem to  
12 the delinquent taxpayer after a property has been sold for  
13 delinquent taxes.

14 *Be in enacted by the Legislature of Est Virginia,*

15 That §11A-3-22 of the Code of West Virginia, 1931, as amended,  
16 be amended and reenacted to read as follows:

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

19 **§11A-3-22. Service of notice.**

20 (a) As soon as the State Auditor has prepared the notice  
21 provided in section twenty-one of this article, he or she shall  
22 cause it to be served upon all persons named on the list generated  
23 by the purchaser pursuant to the provisions of section nineteen of

1 this article.

2 (b) The notice shall be served upon all persons residing or  
3 found in the state in the manner provided for serving process  
4 commencing a civil action or by certified mail, return receipt  
5 requested. The notice shall be served on or before the thirtieth  
6 day following the request for the notice.

7 (c) If any person entitled to notice is a nonresident of this  
8 state whose address is known to the purchaser, he or she shall be  
9 served at that address by certified mail, return receipt requested.

10 (d) If the address of ~~any~~ a person entitled to notice, whether  
11 a resident or nonresident of this state, is unknown to the  
12 purchaser and cannot be discovered by due diligence on the part of  
13 the purchaser, the notice shall be served by publication as a Class  
14 III-0 legal advertisement in compliance with the provisions of  
15 article three, chapter fifty-nine of this code and the publication  
16 area for the publication ~~shall be~~ is the county in which the real  
17 estate is located. If service by publication is necessary,  
18 publication shall be commenced when personal service is required as  
19 set forth in this section and a copy of the notice shall, at the  
20 same time, be sent by certified mail, return receipt requested, to  
21 the last known address of the person to be served. The return of  
22 service of the notice and the affidavit of publication, if any,  
23 shall be in the manner provided for process generally and shall be  
24 filed and preserved by the State Auditor in his or her office,

1 together with any return receipts for notices sent by certified  
2 mail.

3       In addition to the other notice requirements set forth in this  
4 section, if the real property subject to the tax lien was  
5 classified as Class II property at the time of the assessment, then  
6 at the same time the State Auditor issues the required notices by  
7 certified mail, the State Auditor shall forward a copy of the  
8 notice sent to the delinquent taxpayer by first class mail,  
9 addressed to "Occupant", to the ~~physical~~ mailing address for the  
10 subject property. The ~~physical~~ mailing address for the subject  
11 property shall be supplied by the purchaser of the tax lien  
12 pursuant to the provisions of section nineteen of this article.

NOTE: The purpose of this bill is to clarify the notice and  
service requirements for a notice to redeem to be provided to the  
delinquent taxpayer at the mailing address for the subject property  
after a property has been sold for delinquent taxes.

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