

Senate Bill No. 380

(By Senator Yost)

[Introduced January 23, 2012; referred to the Committee on the
Judiciary.]

A BILL to amend and reenact §11A-1-9 of the Code of West Virginia,
1931, as amended, relating to a co-owner of real property
becoming sole owner when he or she pays all of the property
taxes on the real property for a minimum of five years.

Be it enacted by the Legislature of West Virginia:

That §11A-1-9 of the Code of West Virginia, 1931, as amended,
be amended and reenacted to read as follows:

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.

**11A-1-9. Payment of taxes by co-owner or other interested party;
lien.**

Any owner of real estate whose interest is not subject to
separate assessment, or any person having a lien on the land, or on
an undivided interest therein, or any other person having an
interest in the land, or in an undivided interest therein, which he

1 or she desires to protect, shall be allowed to pay the whole, but
2 not a part, of the taxes assessed thereon. Any co-owner of real
3 estate whose interest is subject to separate assessment shall be
4 allowed at his or her election to pay the taxes either on his or
5 her own interest alone or ~~in addition thereto~~ upon the interest of
6 any or all of his or her co-owners. If his or her own or any other
7 interest less than the whole on which he or she desires to pay the
8 taxes was included in a group assessment, he or she must, before
9 payment, have the group assessment split and must secure from the
10 assessor and present to the sheriff a certificate setting forth the
11 changes made in the assessment. The sheriff shall make the
12 necessary changes in his or her records, prepare new tax bills to
13 conform thereto and then deliver the certificate to the clerk of
14 the county court who shall note the changes on his or her records.

15 One who pays taxes on the interest of any other person shall
16 be subrogated to the lien of the state upon such interest. He or
17 she shall lose ~~his~~ the right to the lien ~~however,~~ unless, within
18 thirty days after payment, ~~he shall file~~ he or she files with the
19 clerk of the county court ~~his~~ a claim in writing against the owner
20 of such interest together with the tax receipt or a duplicate
21 thereof. The clerk shall docket the claim on the judgment lien
22 docket in his or her office and properly index the same. Such lien
23 may be enforced as other judgment liens are enforced.

24 A co-owner who pays all of the property taxes on real property

1 for a minimum of five years shall be the sole owner of the real
2 property. All other persons whose names appear on the deed to the
3 subject property shall, at the request of the co-owner who has paid
4 all of the taxes, transfer their interest by deed to the taxpaying
5 co-owner. If a co-owner who becomes sole owner of real property
6 pursuant to this section is unable to secure a deed transferring
7 all interest to the property, he or she may petition the circuit
8 court of the county where the real property is situated for relief.

NOTE: The purpose of this bill is to transfer all interest in real property to a co-owner who has paid all taxes on the real property for a minimum of five years.

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