

H. B. 2927

(By Delegates Barrett, Skinner, Householder, Reynolds, Stowers, Young, Lynch, Diserio, Eldridge, Barill)

[Introduced March 13, 2013; referred to the Committee on the Judiciary then Finance.]

**FISCAL
NOTE**

A BILL to amend and reenact §11A-2-13 of the Code of West Virginia, 1931, as amended; and to amend and reenact §11A-3-2 of said code, all relating to publication of list of delinquent real estate; allowing the sheriff to mail the delinquent tax list; eliminating the requirement of a second publication of list of delinquent real estate and replacing it with a notice explaining a taxpayer's obligation for delinquent real estate taxes, the sheriff's obligation with regard to the taxes and how and where to locate delinquent real estate tax information.

Be it enacted by the Legislature of West Virginia:

That §11A-2-13 of the Code of West Virginia, 1931, as amended, be amended and reenacted; and that §11A-3-2 of said code be amended and reenacted, all to read as follows:

ARTICLE 2. DELINQUENCY AND METHODS OF ENFORCING PAYMENT.

§11A-2-13. Publication and posting of delinquent tax lists.

1 (a) A copy of each of the delinquent lists shall be posted at
2 the front door of the courthouse of the county at least two weeks
3 before the session of the county commission at which they are to be
4 presented for examination. Except as provided by subsection (b),
5 at the same time a copy of each list shall be published as a Class
6 I-O legal advertisement in compliance with the provisions of
7 article three, chapter fifty-nine of this code, and the publication
8 area for such publication shall be the county. Only the aggregate
9 amount of the taxes owed by each person need be published. To
10 cover the costs of preparing, publishing and posting the delinquent
11 lists, a charge of \$20 shall be added to the taxes and interest
12 already due on each item listed.

13 (b) In lieu of the publication requirement provided in
14 subsection (a), if it is more economical, the sheriff may mail the
15 delinquent lists to each residence in the county.

16 (c) Any person whose taxes were delinquent on May first may
17 have his or her name removed from the delinquent lists prior to the
18 time the same is delivered to the newspapers for publication or
19 mailed to all residences by paying to the sheriff the full amount
20 of the taxes and costs owed by such person at the date of such
21 redemption. The sheriff shall collect a charge of only \$3 if
22 redemption is made before the list is delivered for publication.
23 Costs collected by the sheriff hereunder which are not expended for
24 publication shall be paid into the general county fund.

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

4 **§11A-3-2. Second publication of list notice of delinquent real**
5 **estate notice.**

6 ~~(a) On or before September 10, of each year, the sheriff shall~~
7 ~~prepare a second list of delinquent lands, which shall include all~~
8 ~~real estate in his or her county remaining delinquent as of~~
9 ~~September 1, together with a notice of sale, in form or effect as~~
10 ~~follows:~~

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

19 ~~Tax liens on each unredeemed tract or lot, or each unredeemed~~
20 ~~part thereof or undivided interest therein, will be sold at public~~
21 ~~auction to the highest bidder in an amount which shall not be less~~
22 ~~than the taxes, interest and charges which shall be due thereon to~~
23 ~~the date of sale, as set forth in the following table:~~

1	Name of person	Quantity of	Local	Total amount
2	charged with	land	description	of taxes,
3	taxes			interest and
				charges due to
				date of sale
4				

5 ~~Any of the aforesaid tracts or lots, or part thereof or an~~
6 ~~undivided interest therein, may be redeemed by the payment to the~~
7 ~~undersigned sheriff (or collector) before sale, of the total amount~~
8 ~~of taxes, interest and charges due thereon up to the date of~~
9 ~~redemption. Payment received within fourteen business days prior~~
10 ~~to the date of sale must be paid by cashier check, money order,~~
11 ~~certified check or United States currency. Payment must be~~
12 ~~received in the tax office by the close of business on the last~~
13 ~~business day prior to the sale.~~

14 ~~Given under my hand this _____ day of~~
15 ~~_____, 20_____.~~
16 ~~_____~~
17 ~~Sheriff (or collector).~~

18 ~~The sheriff shall publish the list and notice prior to the~~
19 ~~sale date fixed in the notice as a Class III-0 legal advertisement~~
20 ~~in compliance with the provisions of article three, chapter~~
21 ~~fifty nine of this code, and the publication area for such~~

1 ~~publication shall be the county.~~

2 ~~(b) In addition to such publication, no less than thirty days~~
3 ~~prior to the sale, the sheriff shall send a notice of the~~
4 ~~delinquency and the date of sale by certified mail: (1) To the~~
5 ~~last known address of each person listed in the land books whose~~
6 ~~taxes are delinquent; (2) to each person having a lien on real~~
7 ~~property upon which the taxes are due as disclosed by a statement~~
8 ~~filed with the sheriff pursuant to the provisions of section three~~
9 ~~of this article; (3) to each other person with an interest in the~~
10 ~~property or with a fiduciary relationship to a person with an~~
11 ~~interest in the property who has in writing delivered to the~~
12 ~~sheriff on a form prescribed by the Tax Commissioner a request for~~
13 ~~such notice of delinquency; and (4) in the case of property which~~
14 ~~includes a mineral interest but does not include an interest in the~~
15 ~~surface other than an interest for the purpose of developing the~~
16 ~~minerals, to each person who has in writing delivered to the~~
17 ~~sheriff, on a form prescribed by the Tax Commissioner, a request~~
18 ~~for such notice which identifies the person as an owner of an~~
19 ~~interest in the surface of real property that is included in the~~
20 ~~boundaries of such property: *Provided*, That in a case where one~~
21 ~~owner owns more than one parcel of real property upon which taxes~~
22 ~~are delinquent, the sheriff may, at his or her option, mail~~
23 ~~separate notices to the owner and each lienholder for each parcel~~
24 ~~or may prepare and mail to the owner and each lienholder a single~~

~~1 notice which pertains to all such delinquent parcels. If the
2 sheriff elects to mail only one notice, that notice shall set forth
3 a legally sufficient description of all parcels of property on
4 which taxes are delinquent. In no event shall failure to receive
5 the mailed notice by the landowner or lienholder affect the
6 validity of the title of the property conveyed if it is conveyed
7 pursuant to section twenty seven or fifty nine of this article.~~

~~8 (c) (1) To cover the cost of preparing and publishing the
9 second delinquent list, a charge of \$25 shall be added to the
10 taxes, interest and charges already due on each item and all such
11 charges shall be stated in the list as a part of the total amount
12 due.~~

~~13 (2) To cover the cost of preparing and mailing notice to the
14 landowner, lienholder or any other person entitled thereto pursuant
15 to this section, a charge of \$10 per addressee shall be added to
16 the taxes, interest and charges already due on each item and all
17 such charges shall be stated in the list as a part of the total
18 amount due.~~

~~19 (d) Any person whose taxes were delinquent on September 1, may
20 have his or her name removed from the delinquent list prior to the
21 time the same is delivered to the newspapers for publication by
22 paying to the sheriff the full amount of taxes and costs owed by
23 the person at the date of such redemption. In such case, the
24 sheriff shall include but \$3 of the costs provided in this section~~

1 ~~in making such redemption. Costs collected by the sheriff~~
2 ~~hereunder which are not expended for publication and mailing shall~~
3 ~~be paid into the General County Fund.~~

4 a notice relating to delinquent real estate taxes to be published
5 as a Class III-0 legal advertisement in compliance with the
6 provisions of article three, chapter fifty-nine of this code, and
7 the publication area for publication shall be the county. The
8 notice shall be a one-half page legal advertisement explaining a
9 taxpayer's obligation for delinquent real estate taxes, the
10 sheriff's obligation with regard to the taxes and how and where to
11 locate delinquent real estate tax information relating to the
12 payment of the delinquent taxes from state, county and municipal
13 governments. No other list of delinquent lands is required to be
14 published.

NOTE: The purpose of this bill is to allow for mailing of delinquent lists, eliminate the requirement of a second publication of a list of delinquent real estate and replacing it with a notice explaining a taxpayer's obligation for delinquent real estate taxes, the sheriff's obligation with regard to the taxes and how and where to locate delinquent real estate tax information.

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