

Senate Bill No. 246

(By Senator Yost)

[Introduced January 8, 2014; referred to the Committee on the
Judiciary.]

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

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

1 judgment liens are enforced.

2 A co-owner who pays all of the property taxes on real property
3 for a minimum of five years becomes the sole owner of the real
4 property. All other persons whose names appear on the deed to the
5 subject property shall, at the request of the co-owner who has paid
6 all of the taxes, transfer their interest by deed to the taxpaying
7 co-owner. If a co-owner who becomes sole owner of real property
8 pursuant to this section is unable to secure a deed transferring
9 all interest to the property, he or she may petition the circuit
10 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.