

WEST VIRGINIA LEGISLATURE

2016 REGULAR SESSION

Introduced

Senate Bill 57

**FISCAL
NOTE**

BY SENATOR YOST

[Introduced January 13, 2016;

Referred to the Committee on Government

Organization; and then to the Committee on the

Judiciary.]

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

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.

§11A-1-9. Payment of taxes by coowner or other interested party; lien.

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

14 ~~(b) One~~ A person who pays taxes on the interest of any other person ~~shall be~~ is surrogate
 15 to the lien of the state upon ~~such~~ the interest. He ~~shall lose his~~ or she loses the right to the lien
 16 ~~however,~~ unless, within thirty days after payment, ~~he shall file~~ he or she files with the clerk of the
 17 county ~~court~~ his commission, a claim in writing against the owner of ~~such~~ the interest together
 18 with the tax receipt or a duplicate thereof. The clerk shall docket the claim on the judgment lien

19 docket in his or her office and properly index the same. ~~Such~~ The lien may be enforced as other
20 judgment liens are enforced.

21 (c) A coowner who pays all of the property taxes on real property for a minimum of five
22 years becomes the sole owner of the real property. All other persons whose names appear on
23 the deed to the subject property shall, at the request of the coowner who has paid all of the taxes,
24 transfer their interest by deed to the taxpaying coowner. If a coowner who becomes sole owner
25 of real property pursuant to this section is unable to secure a deed transferring all interest to the
26 property, he or she may petition the circuit court of the county where the real property is situated
27 for relief.

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

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