

# **WEST VIRGINIA LEGISLATURE**

## **2019 REGULAR SESSION**

**Introduced**

### **House Bill 2157**

BY DELEGATE ROWE AND PYLES

[Introduced January 9, 2019; Referred  
to the Committee on Pensions and Retirement then  
Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
 2 designated §11A-3-2b, relating to the right of municipalities and counties to buy real estate  
 3 for delinquent taxes.

*Be it enacted by the Legislature of West Virginia:*

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

**§11A-3-2b. Purchase by municipalities and counties of delinquent lands.**

1 (a) The sheriff shall give specific notice to municipalities and the county commission of  
 2 any real property in their jurisdictions with delinquent taxes for which a tax sale is eminent. Within  
 3 30 days of such notice, the respective municipality or county may purchase the real property for  
 4 the taxes, interest and charges due thereon only subject to the property owner's rights of  
 5 redemption.

6 (b) If a sale is made to a private purchaser notwithstanding a lack of response to the notice  
 7 of sale to the municipality or county, the municipality or county may purchase the property within  
 8 30 days of the sale to the private purchaser if they reimburse the private purchaser all payments  
 9 made for his or her purchase within 10 days of the date the municipality or county purchases the  
 10 property.

11 (c) The provisions of this section do not affect the right of the original property owner to  
 12 redeem his or her property.

NOTE: The purpose of this bill is to create the right of municipalities and counties to buy real estate for delinquent taxes.

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