

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

House Bill 4358

BY DELEGATE HAYNES

[Introduced January 24, 2022; Referred to the
Committee on the Judiciary then Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11A-3-52a, relating to sale of tax liens, requiring government held liens be
 3 transferred at sale to purchaser.

Be it enacted by the Legislature of West Virginia:

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

§11A-3-52a. Transfer of government held lien to purchaser.

1 (a) For any property purchased under §11A-3-1 et seq. of this code, all liens held by the
 2 State of West Virginia, or another local government organization or municipality, shall be paid at
 3 the time of purchase.

4 (b) All liens held by the State of West Virginia or another local government organization or
 5 municipality shall be paid by the purchaser to the local county tax department of the county in
 6 which the sale was made. The local county tax department shall remit payment of the lien to the
 7 State of West Virginia, local government organization, or municipality creditor.

NOTE: The purpose of this bill is to require any government lien be transferred to purchaser and satisfied upon tax sale of real property.

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