

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Committee Substitute

for

Senate Bill 552

BY SENATORS BLAIR (MR. PRESIDENT) AND BALDWIN

[BY REQUEST OF THE EXECUTIVE]

[Originating in the Committee on

Finance; reported on February 25, 2022]

1 A BILL to repeal §11A-2-18, §11A-3-5, §11A-3-5a, §11A-3-5b, §11A-3-6, §11A-3-7, §11A-3-14,
2 §11A-3-15, §11A-3-16, §11A-3-17, §11A-3-18, §11A-3-19, §11A-3-20, §11A-3-21, §11A-
3 3-22, §11A-3-23, §11A-3-24, §11A-3-25, §11A-3-26, §11A-3-27, §11A-3-28, and §11A-3-
4 29 of the Code of West Virginia, 1931, as amended; and to amend and reenact §11A-1-
5 8, §11A-2-14, §11A-3-1, §11A-3-2, §11A-3-4, §11A-3-8, §11A-3-9, §11A-3-10, §11A-3-
6 11, §11A-3-12, §11A-3-13, §11A-3-30, §11A-3-31, §11A-3-32, §11A-3-38, §11A-3-39
7 §11A-3-42, §11A-3-44, §11A-3-45, §11A-3-46, §11A-3-47, §11A-3-48, §11A-3-50, §11A-
8 3-52, §11A-3-53, §11A-3-54, §11A-3-56, §11A-3-66, §11A-4-3, §11A-4-4, §16-18-3, §22-
9 15A-30, §31-18E-9, and §31-21-11; all relating to the tax sale process; modifying the
10 method by which notice is provided regarding the payment of property taxes; requiring a
11 sheriff to accept credit cards as a form of payment for property taxes; allowing a sheriff to
12 offer discounts on tax liability to taxpayers that pay with a credit card; modifying the
13 deadline by which a sheriff must present delinquent lists to its county commission;
14 modifying the deadline that a county commission certifies a delinquent list to the auditor;
15 providing that a sheriff provide a redemption receipt if property is redeemed prior to
16 certification to the auditor; modifying the policy related to the sale of tax liens; modifying
17 the process by which a sheriff provides its second notice of delinquent real estate;
18 modifying the timing and payment of redemption for delinquent properties prior to
19 certification to the auditor; modifying dates for auditor to certify list of lands to be sold;
20 providing any property not redeemed to the sheriff is to be certified to the auditor; providing
21 that the sheriff prepare a list of all the tax liens on delinquent real estate redeemed prior
22 to certification or certified to the auditor; providing that the sheriff account for the proceeds
23 from redemptions prior to certification; providing a sheriff may modify its redemption and
24 certification list within 30 days after the publication of such list; providing for the publication
25 of such list; requiring sheriffs keep separate accounts for redemption moneys; identifying
26 lands subject to sale by the deputy commissioner; relating to the obligation that the auditor

27 certify and deliver a list of lands subject to sale by the deputy commissioner; addressing
28 annual auctions held by the deputy commissioner and the publication of notice of public
29 auctions held by the deputy commissioner; modifying timing of annual auction; relating
30 the requirements that a purchaser must satisfy before he or she can secure a deed;
31 modifying timing of purchaser obligation to secure deed; relating to the notice to redeem
32 provided to a person entitled to redeem delinquent property; modifying fees for
33 redemption; directing portion of fees for specific purpose; providing for certain delinquent
34 taxpayers to redeem in incremental payments; addressing the right to set aside a tax deed
35 improperly obtained or a tax deed obtained without sufficient notice; clarifying procedure
36 for right to set aside deed; modifying certain definitions; creating a new special fund;
37 relating to the right of certain entities to purchase delinquent properties; modifying
38 compensation due deputy commissioner; and modifying certain obligations of the West
39 Virginia Land Stewardship Corporation land bank program.

Be it enacted by the Legislature of West Virginia:

CHAPTER 11A. COLLECTION AND ENFORCEMENT OF PROPERTY TAXES.

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES

§ 11A-1-8. Notice of time and place for payment; mailing of tax tickets

1 ~~(a) The sheriff may give notice by posting at not less than six public places in each~~
2 ~~magisterial district, for at least ten days before the time appointed, that between the fifteenth day~~
3 ~~of July and the thirty-first day of August he will attend at one or more of the most public and~~
4 ~~convenient places in each district, such places to be specified in the notice, for the purpose of~~
5 ~~receiving taxes due by the people residing or paying taxes in such district. The notice shall also~~
6 ~~state that those who pay the first installment of their taxes on or before the first day of September~~
7 ~~will be entitled to a discount of two and one-half percent. Like notice may be given that between~~

8 ~~the fifteenth day of January and the twenty-eighth day of February he will again appear in each~~
9 ~~district for the collection of taxes, and that those who pay their second installment on or before~~
10 ~~the first day of March will be entitled to the same discount. Failure of the sheriff to post such lists~~
11 ~~shall not impair the right to collect such taxes, the right to collect any interest or penalty imposed~~
12 ~~as a result of the failure to pay such taxes or the methods of enforcing the payment of such taxes,~~
13 ~~interest or penalty.~~

14 ~~The county commission of any county may order that the above notice shall also be given~~
15 ~~by advertisement. Such an order, once entered, shall continue in effect until rescinded by the~~
16 ~~county commission. Upon entry of such order, the sheriff shall, besides posting as required above,~~
17 ~~publish the proper notice as a Class II legal advertisement in compliance with the provisions of~~
18 ~~article three, chapter fifty-nine of this code, and the publication area for such publication shall be~~
19 ~~the county. Such notice shall be so published within fourteen consecutive days next preceding~~
20 ~~the fifteenth day of July or the fifteenth day of January as the case may be. For every failure so~~
21 ~~to advertise, the sheriff shall forfeit one hundred dollars.~~

22 ~~Notwithstanding the foregoing provisions, the The sheriff shall send to every person owing~~
23 ~~real or personal property taxes a copy of such taxpayers annual tax ticket or tickets showing what~~
24 ~~tax is due and how such tax may be paid. Such copy shall be sent to the last known address of~~
25 ~~such taxpayer by first class United States mail. The notice shall also state (i) those who pay the~~
26 ~~first installment of their taxes on or before the first day of September will be entitled to a discount~~
27 ~~of two and one-half percent, and (ii) those who pay the second installment of their taxes on or~~
28 ~~before the first day of March will be entitled to the same discount.~~

29 ~~Failure of the sheriff to send or failure of the taxpayer to receive such copy shall not impair~~
30 ~~the right to collect such taxes, the right to collect any interest or penalty imposed as a result of~~
31 ~~the failure to pay such taxes or the method of enforcing the payment of such taxes, interest or~~
32 ~~penalty.~~

33 ~~At such time as the sheriff prepares the delinquent list for real property, he shall compare~~

34 such list with a copy of the landbooks most recently delivered by the assessor to the board of
35 review and equalization pursuant to section nineteen, article three, chapter eleven of this code.
36 The assessor shall make a copy of said landbooks available to the sheriff. If property on the
37 delinquent list should appear as a transfer on said landbooks with the delinquent owner as the
38 transferor, the sheriff shall send to the transferee at his or her last known address by first class
39 United States mail a copy of the annual tax ticket or tickets showing what taxes are due upon the
40 real property of such transferee and how they may be paid as prescribed in this section.

41 Failure of the sheriff to send or failure of the taxpayer to receive such copy shall not impair
42 the right to collect such taxes, the right to collect any interest or penalty imposed as a result of
43 the failure to pay such taxes or the method of enforcing the payment of such taxes, interest or
44 penalty.

45 (b) In addition to the notice of real or property taxes owed, provided in this section, the
46 county commission of any county may order that the sheriff include in the mailing notice of any
47 taxes or other fees owed to the county or a municipality in the county.

48 (c)(1) The sheriff ~~may~~ shall accept credit cards in payment of any of the taxes, interest or
49 penalty described in this section. The type of credit card accepted shall be at the discretion of the
50 sheriff.

51 (2) The sheriff may set a fee to be added to each credit card transaction equal to the
52 charge paid by the state, county, sheriff or taxpayer for the use of the credit card by the taxpayer.
53 Except for fees imposed pursuant to this subdivision, no other fees for the use of a credit card
54 may be imposed upon the taxpayer.

55 ~~(3) Except as provided in subsection (a) of this section, in no event shall the sheriff~~
56 ~~discount or otherwise reduce the tax liability of a taxpayer who has elected to use a credit card~~
57 ~~for the payment of the tax liability.~~

58 (d) The tax commissioner may promulgate legislative rules to provide for the payment of
59 tax liability by installment payments other than those prescribed in subsection (a) of this section.

ARTICLE 2. DELINQUENCY AND METHODS OF ENFORCING PAYMENT.

§ 11A-2-14. Correction of delinquent lists by county ~~court~~ commission; certification to Auditor; recordation.

1 The sheriff shall on or before ~~June-fifteenth~~ May 15 present the delinquent lists to the
2 county ~~court~~ commission for examination. The ~~court~~ commission having become satisfied that the
3 lists are correct, or having corrected them if erroneous, shall direct the clerk of the ~~court~~
4 commission to certify a copy of each list, pertaining to real property, to the Auditor not later than
5 ~~July-first~~ June 1. The original lists shall be preserved by the clerk in his or her office, and the list
6 of delinquent real estate shall be recorded in a permanent book to be kept by him or her for that
7 purpose.

§ 11A-2-18. Redemption before sale; record; lien.

1 [Repealed.]

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

§11A-3-1. Declaration of legislative purpose and policy.

1 In view of the paramount necessity of providing regular tax income for the state, county,
2 and municipal governments, particularly for school purposes; and in view of the further fact that
3 delinquent land not only constitutes a public liability, but also represents a failure on the part of
4 delinquent private owners to bear a fair share of the costs of government; and in view of the rights
5 of owners of real property to adequate notice and an opportunity for redemption before they are
6 divested of their interests in real property for failure to pay taxes or have their property entered on
7 the land books; and in view of the fact that the circuit court suits heretofore provided prior to
8 deputy commissioners' sales are unnecessary and a burden on the judiciary of the state; and in
9 view of the necessity to continue the mechanism for the disposition of escheated and waste and
10 unappropriated lands; now therefore, the Legislature declares that its purposes in the enactment

11 of this article are as follows: (1) To provide for the speedy and expeditious enforcement of the tax
12 claims of the state and its subdivisions; (2) to provide for the transfer of delinquent and non-
13 entered lands to those that will make beneficial use of said lands who are more responsible to, or
14 better able to bear, the duties of citizenship than were the former owners; (3) to secure adequate
15 notice to owners of delinquent and nonentered property of the pending issuance of a tax deed;
16 (4) to permit deputy commissioners of delinquent and nonentered lands to sell such lands without
17 the necessity of proceedings in the circuit courts; (5) to reduce the expense and burden on the
18 state and its subdivisions of tax sales so that such sales may be conducted in an efficient manner
19 while respecting the due process rights of owners of real property; and (6) to provide for the
20 disposition of escheated and waste and unappropriated lands.

§11A-3-2. Second publication of list of delinquent real estate; notice.

1 (a) On or before the tenth day of September of each year, the sheriff shall prepare a
2 second list of delinquent lands, which shall include all real estate in his or her county remaining
3 delinquent as of the first day of September, together with a notice of sale, in form or effect as
4 follows:

5 Notice is hereby given that ~~tax liens for~~ the following described tracts or lots of land or
6 undivided interests therein in the County of _____ and the tax liens that encumber the same
7 which are delinquent for the nonpayment of taxes for the year (or years) 20____, will be ~~offered for~~
8 ~~sale by the undersigned sheriff (or collector) at public auction at the front door of the courthouse~~
9 ~~of the county, between the hours of nine in the morning and four in the afternoon, on~~
10 ~~the _____ day of _____, 20____ certified to the Auditor for disposition pursuant to West~~
11 Virginia Code § 11A-3-44 on the 31st day of October, 20_____.

12 Upon certification to the Auditor ~~Tax~~ tax liens on each unredeemed tract or lot, or each
13 unredeemed part thereof or undivided interest therein, will be sold at public auction to the highest
14 bidder in an amount which shall not be less than the taxes, interest and charges which shall be
15 due thereon to the date of sale, as set forth in the following table:

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

16 If any of said tracts or lots remain unsold following the auction, they will be subject to sale
 17 by the deputy commissioner without additional advertising or public auction.

18 Any of the aforesaid tracts or lots, or part thereof or an undivided interest therein, may be
 19 redeemed by the payment to the undersigned sheriff (or collector) before ~~sale~~ certification to the
 20 Auditor, of the total amount of taxes, interest and charges due thereon up to the date of
 21 redemption. ~~Payment received within fourteen business days prior to the date of sale must be~~
 22 ~~paid~~ by cashier check, money order, certified check or United States currency. Payment must be
 23 received in the tax office by the close of business on the last business day prior to the ~~sale~~
 24 certification.

25 After certification to the Auditor, any of the aforesaid tracts or lots may be redeemed by
 26 any person entitled to pay the taxes thereon at any time prior to the sale by payment to the deputy
 27 commissioner of the total amount of taxes, interest and charges due thereon up to the date of
 28 redemption.

29 Given under my hand this _____ day of
 30 _____, 20____.
 31 _____

32 Sheriff (or collector).

33 The sheriff shall publish the list and notice prior to the sale date fixed in the notice as a
 34 Class III-0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code,

35 and the publication area for such publication shall be the county.

36 (b) In addition to such publication, no less than 30 days prior to the sale by the deputy
37 commissioner pursuant to § 11A-3-44 of this code, the sheriff shall send a notice of the
38 delinquency and the date of sale by certified mail: (1) To the last known address of each person
39 listed in the land books whose taxes are delinquent; (2) to each person having a lien on real
40 property upon which the taxes are due as disclosed by a statement filed with the sheriff pursuant
41 to the provisions of section three of this article; (3) to each other person with an interest in the
42 property or with a fiduciary relationship to a person with an interest in the property who has in
43 writing delivered to the sheriff on a form prescribed by the Tax Commissioner a request for such
44 notice of delinquency; and (4) in the case of property which includes a mineral interest but does
45 not include an interest in the surface other than an interest for the purpose of developing the
46 minerals, to each person who has in writing delivered to the sheriff, on a form prescribed by the
47 Tax Commissioner, a request for such notice which identifies the person as an owner of an
48 interest in the surface of real property that is included in the boundaries of such property:
49 *Provided*, That in a case where one owner owns more than one parcel of real property upon which
50 taxes are delinquent, the sheriff may, at his or her option, mail separate notices to the owner and
51 each lienholder for each parcel or may prepare and mail to the owner and each lienholder a single
52 notice which pertains to all such delinquent parcels. If the sheriff elects to mail only one notice,
53 that notice shall set forth a legally sufficient description of all parcels of property on which taxes
54 are delinquent. In no event shall failure to receive the mailed notice by the landowner or lienholder
55 affect the validity of the title of the property conveyed if it is conveyed pursuant to section twenty-
56 seven or fifty-nine of this article.

57 (c)~~(4)~~ To cover the cost of preparing and publishing the second delinquent list, a charge
58 of \$25 shall be added to the taxes, interest and charges already due on each item and all such
59 charges shall be stated in the list as a part of the total amount due.

60 (2) To cover the cost of preparing and mailing notice to the landowner, lienholder or any

61 other person entitled thereto pursuant to this section, a charge of \$10 per addressee shall be
62 added to the taxes, interest and charges already due on each item and all such charges shall be
63 stated in the list as a part of the total amount due.

64 (d) Any person whose taxes were delinquent on the first day of September may have his
65 or her name removed from the delinquent list prior to the time the same is delivered to the
66 newspapers for publication by paying to the sheriff the full amount of taxes and costs owed by the
67 person at the date of such redemption. In such case, the sheriff shall include but \$3 of the costs
68 provided in this section in making such redemption. Costs collected by the sheriff hereunder which
69 are not expended for publication and mailing shall be paid into the General County Fund.

§ 11A-3-4. Redemption after second publication and before ~~sale~~ certification to the Auditor.

1 Any of the real estate included in the list published pursuant to the provisions of section
2 two of this article may be redeemed at any time before ~~sale~~ certification to the Auditor as provided
3 in ~~section eighteen, article two of this chapter § 11A-2-8 of this code.~~ All payments for delinquent
4 ~~real estate taxes received within fourteen business days prior to the date of sale must be paid by~~
5 cashier check, money order, certified check or United States currency.

§11A-3-5. Sale by sheriff; immunity; penalty; mandamus.

1 [Repealed.]

**§11A-3-5a. Effective date of transfer of duties for delinquent land sales by sheriff from the
county clerk to the State Auditor.**

1 [Repealed.]

**§11A-3-5b. Authorization for county clerk to perform duties for delinquent land sales by
sheriff.**

1 [Repealed.]

**§11A-3-6. Purchase by sheriff, State Auditor, deputy commissioner and clerk of county
commission prohibited; co-owner free to purchase at tax sale.**

1 [Repealed.]

§11A-3-7. Suspension from same; amended delinquent lists; subsequent sale.

1 [Repealed.]

§11A-3-8. Certification of ~~sold and unsold~~ property to the Auditor.

1 (a) If any real estate included in the list published pursuant to the provisions of section two
2 of this article is not redeemed in accordance with § 11A-3-4 of this code by October 31 of the year
3 the list was published, ~~no person present bids the amount of taxes, interest and charges due on~~
4 ~~any real estate offered for sale,~~ the sheriff shall certify the real estate except the sheriff shall
5 include any subsequent taxes due at the time of the list publish pursuant to §11A-3-2 of this code
6 to the Auditor for disposition pursuant to ~~section forty-four of this article~~ § 11A-3-44 of this code,
7 subject, however, to the right of redemption provided by ~~section thirty-eight of this article~~ § 11A-3-
8 38 of this code. The Auditor shall prescribe the form by which the sheriff certifies the property.

9 (b) ~~If the highest bidder present at the sale, as provided in section five of this article, bids~~
10 ~~and pays, at a minimum, the amount of taxes, interest and charges for which the tax lien on any~~
11 ~~real estate is offered, the sheriff shall certify the real estate to the State Auditor for disposition~~
12 ~~pursuant to section fourteen of this article~~

§11A-3-9. Sheriff's list of sales, ~~suspensions,~~ redemptions and certifications; oath.

1 (a) As soon as the ~~sale~~ certification provided in ~~section five of this article~~ § 11A-3-8 of this
2 code has been completed, the sheriff shall prepare a list of all tax liens on delinquent real estate
3 ~~purchased at the sale, or suspended from sale, or redeemed before sale,~~ certification or certified
4 to the Auditor. The heading of the list shall be in form or effect as follows:

5 List of sales of tax liens on real estate in the county of _____, returned delinquent
6 for nonpayment of taxes thereon for the year (or years) 20____, and ~~sold in the month (or months)~~
7 ~~of _____, 20____, or suspended from sale, or redeemed before sale~~ certification or certified
8 to the Auditor.

9 (b) The sheriff shall, at the foot of the list, subscribe an oath, which shall be subscribed
10 before and certified by some person duly authorized to administer oaths, in form or effect as

11 follows:

12 I, _____, sheriff (or deputy sheriff or collector) of the county of _____, do
13 swear that the above list contains a true account of all the tax liens on real estate within my county
14 returned delinquent for nonpayment of taxes thereon for the year (or years) 20____, which were
15 ~~sold by me or which were suspended from sale or redeemed before sale~~ certification or certified
16 to the Auditor. ~~and that I am not now, nor have I at any time been, directly or indirectly interested~~
17 ~~in the purchase of any such tax liens~~

18 (c) Except for the heading and the oath, the Auditor shall prescribe the form of the list.

§ 11A-3-10. Sheriff to account for proceeds; disposition of surplus.

1 (a) The sheriff shall account for the proceeds of all ~~sales and redemptions~~ included in such
2 list in the same way he or she accounts for other taxes collected by him or her. ~~except that if the~~
3 ~~purchase money paid for any property sold is in excess of the amount of taxes, interest and~~
4 ~~charges due thereon, the surplus shall be deposited in a special county fund to be known and~~
5 ~~designated as the "sale of tax lien surplus fund". Where there is a redemption after the sale, the~~
6 ~~sheriff shall also deposit into said fund the amount of taxes, interest and charges due on the date~~
7 ~~of the sale, plus the interest at the rate of one percent per month from the date of sale to the date~~
8 ~~of redemption, described in subdivision (2), subsection (b), section twenty-four of this article. Such~~
9 ~~surpluses shall be disposed of as follows:~~

10 ~~(1) In any case where the property was redeemed, such surplus shall be distributed to the~~
11 ~~person or persons who purchased the tax lien thereon, or the heirs, devisees, legatees, executors,~~
12 ~~administrators, successors or assigns thereof.~~

13 ~~(2) If the purchaser, his heirs, devisees, legatees, executors, administrators, successors~~
14 ~~or assigns cannot be found within two years from and after the date of redemption, all claims to~~
15 ~~such surplus shall be barred and such surplus shall be distributed by the sheriff in the manner~~
16 ~~provided by law for the distribution of property taxes collected by him~~

17 (b) All real estate included in the first delinquent list sent to the Auditor, and not accounted

18 for in the list of ~~sales, suspensions,~~ redemptions and certifications, shall be deemed to have been
19 redeemed before ~~sale~~ certification and the taxes, interest, and charges due thereon shall be
20 accounted for by the sheriff as if they had been received by him before the sale.

§ 11A-3-11. Return of list of ~~sales, suspensions and~~ certifications; redemptions.

1 (a) Within one month after completion of the ~~sale~~ certification, the sheriff shall deliver the
2 original list of ~~sales, suspensions and~~ redemptions and certifications described in ~~section nine of~~
3 ~~this article~~ §11A-3-9 of this code, with a copy thereof, to the clerk of the county commission. The
4 clerk shall bind the original of such list in a permanent book to be kept for the purpose in his or
5 her office. The clerk, within ten days after delivery of the list to him or her, shall transmit the copy
6 to the ~~State~~ Auditor, who shall note each ~~sale, suspension,~~ redemption, and certification on the
7 record of delinquent lands kept in his or her office.

8 (b) Any sheriff who fails to prepare and return the list of ~~sales, suspensions~~ redemptions
9 and certifications within the time required by this section shall forfeit not less than \$50 nor more
10 than \$500, for the benefit of the general school fund, to be recovered by the ~~State~~ Auditor or by
11 any taxpayer of the county on motion in a court of competent jurisdiction. Upon the petition of any
12 person interested, the sheriff may be compelled by mandamus to make out and return the list and
13 the proceedings thereon shall be at his or her cost.

§11A-3-12. Amendment of such list.

1 If the sheriff shall make any error or omission in the list of ~~sales, suspensions,~~ redemptions
2 and certifications returned to the clerk of the county commission, he or any person interested
3 may, within ~~six months~~ 30 days after the ~~sale~~ publication of such list, apply by petition to the
4 county commission for an order permitting or requiring amendment of the list. Any person who
5 might be prejudiced by the proposed amendment must, if found within the county, be given at
6 least 10 days' notice of such application. Upon proof of the error or mistake the commission shall
7 make an order permitting or requiring the sheriff to file an amended list with the clerk of the
8 commission. The sheriff shall thereupon prepare and deliver to the clerk of the commission the

9 amended list and a copy thereof, with a copy of the order of the commission permitting or requiring
 10 it to be filed attached to the list and to the copy. The clerk shall substitute the original of the
 11 amended list for the list already in his office, and make the necessary corrections on his record of
 12 delinquent lands. The clerk shall transmit the copy of the amended list to the Auditor who shall
 13 note the corrections on his record of delinquent lands.

§11A-3-13. Publication by sheriff of ~~sales~~ certification list.

1 Within one month after completion of the ~~sale~~ certification, the sheriff shall prepare and
 2 publish a list of all the ~~sales and~~ certifications made by him or her, in form or effect as follows,
 3 which list shall be published as a Class II-0 legal advertisement in compliance with the provisions
 4 of §59-3-1 *et seq.* of this code, and the publication area for such publication shall be the county.

5 List of tax liens on real estate sold in the county of _____, in the month (or months)
 6 of _____, 20____, for nonpayment of taxes thereon for the year (or years) 20____, and
 7 ~~purchased by individuals or~~ certified to the Auditor of the State of West Virginia:

Name of person charged with taxes	Local description of lands	Quantity of land charged	Quantity of land for which tax lien is sold	Name of purchaser	Whole amount paid by purchaser

8 The owner of any real estate listed above, or any other person entitled to pay the taxes
 9 thereon, may, however, redeem such real estate as provided by law.

10 Given under my hand this _____ day of _____, 20____.

11 _____

12 Sheriff

13 To cover the costs of preparing and publishing such list, a charge of ~~fifteen~~ \$15 shall be
 14 added to the taxes, interest, and charges already due on each item listed.

§11A-3-14. Purchase by individual at tax sale; certificate of sale.

1 [Repealed.]

§11A-3-15. Certificate of sale assignable.

1 [Repealed.]

§11A-3-16. Subsequent tax payments by purchaser.

1 [Repealed.]

§11A-3-17. Sale of subsequent tax liens.

1 [Repealed.]

§11A-3-18. Limitations on tax liens.

1 [Repealed.]

§11A-3-19. What purchaser must do before the deed can be secured.

1 [Repealed.]

§11A-3-20. Refund to purchaser of payment made at sheriff's sale where property is subject of an erroneous assessment or is otherwise nonexistent.

1 [Repealed.]

§11A-3-21. Notice to redeem.

1 [Repealed.]

§11A-3-22. Service of notice.

1 [Repealed.]

§11A-3-23. Redemption from purchase; receipt; list of redemptions; lien; lien of person redeeming interest of another; record.

1 [Repealed.]

§11A-3-24. Notice of redemption from purchases; moneys received by sheriff.

1 [Repealed.]

§11A-3-25. Distribution of surplus to purchaser.

1 [Repealed.]

§11A-3-26. Certificate of redemption issued by State Auditor; recordation; disposition of

redemption money.

1 [Repealed.]

§11A-3-27. Deed to purchaser; record.

1 [Repealed.]

§11A-3-28. Compelling service of notice or execution of deed.

1 [Repealed.]

§11A-3-29. One deed for adjoining pieces of real estate within the same tax district.

1 [Repealed.]

§11A-3-32. Sheriff to keep proceeds in separate accounts; disposition.

1 (a) The sheriff shall keep in a separate fund the proceeds of all redemptions ~~and sales~~
2 paid to him or her under the provisions of this chapter, except for those proceeds for which a
3 separate fund is directed by the provisions of section 64 of this article. Out of the total proceeds
4 of each ~~sale or~~ redemption he or she shall in the order of priority stated below credit the following
5 amounts for payment as provided in this section:

6 (1) To the general county fund, the part that represents costs paid out of the fund for
7 publishing the sheriff's delinquent and sales list and all other costs incurred by the sheriff pursuant
8 to the provisions of this article;

9 ~~(2) Surplus proceeds from the sale of tax liens on delinquent lands shall be held by the~~
10 ~~sheriff for the periods provided for in section ten of this article, and if no application is made within~~
11 ~~the time specified, the surplus shall be distributed by the sheriff in the manner provided by law for~~
12 ~~the distribution of property taxes collected by him or her; and~~

13 ~~(3) (2)~~ The balance, if any, of the proceeds of the lands included in each suit shall be
14 prorated among the various taxing units on the basis of the total amount of taxes due them in
15 respect to the lands that were ~~sold or~~ redeemed.

16 (b) The amounts so determined shall be credited as follows for payment as provided in
17 this subsection:

18 (1) To the ~~State~~ Auditor, the part that represents state taxes and interest; and

19 (2) To the fund kept by the sheriff for each local taxing unit, the part that represents taxes
20 and interest payable to the unit.

21 (c) All amounts which under the provisions of this section were credited by the sheriff to
22 the Auditor shall be paid to him or her semiannually, and those credited to the various local taxing
23 units shall be transferred semiannually by the sheriff to the fund kept by him or her for each taxing
24 unit.

25 (d) The ~~State~~ Auditor shall prescribe the form of the records to be kept by the sheriff for
26 the purposes of this section, and the method to be used by him or her in making the necessary
27 pro rata distributions.

§ 11A-3-38. Redemption of non-entered or certified lands.

1 (a) The owner of any real estate certified to the Auditor pursuant to section eight of this
2 article, or of any nonentered real estate subject to the authority of the Auditor pursuant to section
3 37 of this article, or any other person who was entitled to pay the taxes thereon, may redeem
4 such real estate from the Auditor at any time prior to the certification of such real estate to the
5 deputy commissioner as provided in section 44 of this article. Thereafter such real estate shall be
6 subject to disposition pursuant to section 44 of this article, and subsequent sections.

7 (b) In order to redeem the person seeking redemption must pay to the Auditor such of the
8 following amounts as may be due: (1) The taxes, interest and charges due on the real estate on
9 the date of certification to the Auditor or the discovery of the nonentry, with interest at the rate of
10 twelve percent per annum from the date of such certification or discovery; (2) all taxes assessed
11 thereon for the year in which the certification occurred or nonentry was discovered, with interest
12 at the rate of twelve percent per annum from the date on which they became delinquent, except
13 when such taxes are currently due and payable to the sheriff; (3) all taxes except those for the
14 current year which would have been assessed thereon since the certification had the certification
15 not occurred, or which, in case of non-entered lands, would have been assessed thereon had the

16 land been properly entered, with interest at the rate of 12 percent per annum from the date on
17 which such taxes would have become delinquent: *Provided*, That in the case of non-entered
18 lands, the owner shall not be liable for more than the taxes and interest which would have become
19 due and payable during the 10 years immediately preceding the date of the discovery of the
20 nonentry.

21 (c) In computing the amount due under subdivision (3), subsection (b) of this section on
22 real estate certified to the Auditor by the sheriff, the Auditor shall use as the basis for computation
23 the classification and valuation placed thereon by the assessor for each year since the sale. If
24 such valuation and classification have not been made, he shall use the last valuation and
25 classification appearing on the property books. In computing the amount due under subdivision
26 (3), subsection (b) of this section on non-entered real estate, the Auditor shall use as the basis
27 for computation such classification and valuation as may, at the request of the Auditor or the
28 person redeeming, be certified to the Auditor by the assessor as the classification and valuation
29 which in his opinion would be proper for each year of nonentry.

30 (d) Redemption of an undivided interest included in a group assessment shall not be
31 permitted until the applicable provisions of §11A-3-9 or §11A-3-10 of this code have been
32 complied with, except that instead of presenting the assessor's certificate to the sheriff as
33 therein provided, the person redeeming shall present it to the Auditor, who, after making the
34 necessary changes in the land book, and in the record of delinquent lands kept in his office,
35 shall compute the taxes due on the part or interest redeemed.

§11A-3-39. Certificate of redemption issued by Auditor; recordation.

1 (a) Upon payment of the sum necessary to redeem, the Auditor shall execute a certificate
2 of redemption in triplicate, which certificate shall specify the real estate redeemed, or the interest
3 therein, as the case may be, together with any changes in respect thereto which were made in
4 the land book and in the record of delinquent lands, shall specify the year or years for which
5 payment was made, and shall state that it is a receipt for the money paid and a release of the

6 state's lien against the real estate redeemed. The original certificate shall be retained in the files
7 in the Auditor's office, one copy shall be delivered to the person redeeming and the second copy
8 shall be mailed by the Auditor to the clerk of the county commission of the county in which the
9 real estate is situated, who, after making any necessary changes in his or her record of delinquent
10 lands, shall note the fact of redemption on such record, and shall record the certificate in a
11 separate volume provided for the purpose.

12 The fee for issuing the certificate of redemption shall be ~~\$10 or \$20 and~~ seven and one-
13 half percent of the total taxes and interest and charges due, whichever is greater not to exceed
14 \$120.

15 (b) All certificates of redemption issued by the Auditor in each year shall be numbered
16 consecutively and shall be filed by the clerk of the county commission in numerical order.
17 Reference to the year and number of the certificate shall be included in the notation of redemption
18 required of the clerk of the county commission. No fee shall be charged by the clerk for any
19 recordation, filing or notation required by this section. Ten dollars of the commission fee received
20 by the deputy commissioner on a redemption shall be deposited into the Courthouse Facilities
21 Improvement Fund set out in §29-26-6 of this code.

§11A-3-42. Lands subject to sale by deputy commissioner.

1 All lands ~~for which no person present at the sheriff's sale, held pursuant to section five of~~
2 ~~this article, has bid the total amount of taxes, interest and charges due, and which were~~
3 ~~subsequently~~ certified to the Auditor pursuant to section eight of this article, and which have not
4 been redeemed, ~~from the auditor within eighteen months after such certification,~~ together with all
5 nonentered lands, all escheated lands, and all waste and unappropriated lands, shall be subject
6 to sale by the deputy commissioner of delinquent and nonentered lands as further provided in this
7 article. References in this chapter to the sale or purchase of certified or nonentered lands by or
8 from the deputy commissioner shall be construed as the sale or purchase of the tax lien or liens
9 thereon.

§ 11A-3-44. Auditor to certify list of lands to be sold; lands so certified are subject to sale.

1 On or after the first day of ~~May~~ March and on or before the first day of ~~October~~ April of
2 each year, the Auditor shall certify to the deputy commissioner of each county a list of all lands in
3 the county subject to sale under this article. He shall note the fact of certification on the land
4 record in his office. Upon completion of the list for certification, a charge of \$25 shall be added to
5 the taxes, interest, and charges already due on each tract listed, to cover the costs incurred by
6 the Auditor in the preparation of the list, and in the event of sale or redemption, the same shall be
7 collected and paid into the operating fund provided for in this article.

8 Escheated lands and waste and unappropriated lands shall be listed separately. The list
9 shall be arranged by districts and, except in the case of waste and unappropriated lands,
10 alphabetically by the name of the owner. The list shall state as to each item listed the information
11 required by §11A-3-35 of this code to be set forth in the land record in the Auditor's office, and
12 shall specify as to each tract listed as delinquent or nonentered the amount of taxes and interest
13 due or chargeable thereon on the date of certification, the publication and other charges due, with
14 interest, and the total currently due. The specification of taxes due or chargeable shall as to
15 delinquent land commence with those for nonpayment of which it was sold, and as to non-entered
16 land with those properly chargeable to it for the first year of nonentry, subject to the provisions of
17 the *proviso* set forth in ~~subsection (b), section thirty-eight of this article~~ §11A-3-38(b) of this code.

18 All items certified to each deputy commissioner shall be numbered consecutively. All
19 subsequent entries, applications, or proceedings under this article in respect to any item shall
20 refer to its number and the year of certification. All tracts, lots, or parcels certified to the Auditor
21 as a unit may be treated by the Auditor as a single item for purposes of certification. Subject to
22 the provisions of this section, the Auditor shall prescribe a form for the list and shall provide in
23 such form adequate space to show the subsequent history and final disposition of each item
24 certified.

25 The list shall be made in ~~triplicate~~ quadruplicate. The Auditor shall keep the original and

26 send one copy to the clerk of the county commission, ~~and~~ one to the deputy commissioner, and
27 one to the West Virginia Land Stewardship Corporation created pursuant to § 31-21-1 et seq. of
28 this code. The clerk of the county commission shall bind his copy in a permanent book to be
29 labeled "Report of State Commissioner of Delinquent and Non-Entered Lands" and shall note the
30 fact of the certification of each item on his or her record of delinquent lands. Such copies delivered
31 to the clerk of the county commission and the deputy commissioner shall become permanent
32 records, and shall be preserved as such in the offices of the Auditor and the clerk of the county
33 commission.

§ 11A-3-45. Deputy commissioner to hold annual auction.

1 (a) Each tract or lot certified to the deputy commissioner pursuant to the preceding section
2 shall be sold by the deputy commissioner at public auction at the courthouse of the county to the
3 highest bidder ~~between the hours of nine in the morning and four in the afternoon~~ during the
4 courthouse's normal operating hours on any business working day within ~~420~~ 90 days after the
5 Auditor has certified the lands to the deputy commissioner as required by the preceding section.
6 The payment for any tract or lot purchased at a sale shall be made by check or money order
7 payable to the sheriff of the county and delivered before the close of business on the day of sale.
8 No part or interest in any tract or lot subject to such sale, or any part thereof of interest therein,
9 that is less than the entirety of such unredeemed tract, lot, or interest, as the same is described
10 and constituted as a unit or entity in said list, shall be offered for sale or sold at such sale. If the
11 sale shall not be completed on the first day of the sale, it shall be continued from day to day
12 between the same hours until all the land shall have been offered for sale.

13 (b) A private, nonprofit, charitable corporation, incorporated in this state, which has been
14 certified as a nonprofit corporation pursuant to the provisions of Section 501(c)(3) of the federal
15 Internal Revenue Code, as amended, which has as its principal purpose the construction of
16 housing or other public facilities and which notifies the deputy commissioner of an intention to bid
17 and subsequently submits a bid that is not more than five percent lower than the highest bid

18 submitted by any person or organization which is not a private, nonprofit, charitable corporation
19 as defined in this subsection, shall be sold the property offered for sale at public auction by the
20 deputy commissioner pursuant to the provisions of this section at the public auction as opposed
21 to the highest bidder.

22 The nonprofit corporation referred to in this subsection does not include a business
23 organized for profit, a labor union, a partisan political organization, or an organization engaged in
24 religious activities, and it does not include any other group which does not have as its principal
25 purpose the construction of housing or public facilities.

§ 11A-3-46. Publication of notice of auction.

1 Once a week for three consecutive weeks prior to the auction required in the preceding
2 section, the deputy commissioner shall publish notice of the auction as a Class III-0 legal
3 advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code, and the
4 publication area for such publication shall be the county.

5 The notice shall be in form or effect as follows:

6 Notice is hereby given that the following described tracts or lots of land in the County of
7 _____, have been certified by the Auditor of the State of West Virginia to _____,
8 Deputy Commissioner of Delinquent and Non-entered Lands of said County, for sale at public
9 auction. The lands will be offered for sale by the undersigned deputy commissioner at public
10 auction in (specify location) the courthouse of _____ County between the hours of _____
11 ~~nine~~ ____ in the morning and ~~four~~ ____ in the afternoon, on the _____ day of _____,
12 ~~1920~~ ____.

13 Each tract or lot as described below will be sold to the municipality, county commission,
14 the West Virginia Land Stewardship Corporation, or the highest bidder at the auction. The
15 payment for any tract or lot purchased at a sale shall be made by check or money order payable
16 to the sheriff of the county and delivered before the close of business on the day of the sale. If
17 any of said tracts or lots remain unsold following the auction, they will be subject to sale by the

18 deputy commissioner without additional advertising or public auction. The deputy commissioner
19 sale may include tracts or lots remaining unsold from a previous auction not required by law to be
20 readvertised and described for this subsequent auction of those same tracts and lots. All sales
21 are subject to the approval of the Auditor of the state of West Virginia.

22 (here insert description of advertised lands to be sold)

23 Any of the aforesaid tracts or lots may be redeemed by any person entitled to pay the
24 taxes thereon at any time prior to the sale by payment to the deputy commissioner of the total
25 amount of taxes, interest, and charges due thereon up to the date of redemption. Lands listed
26 above as escheated or waste and unappropriated lands may not be redeemed.

27 Given under my hand this _____ day of _____, 1920.

28 _____ Deputy Commissioner of Delinquent and Non-entered Lands of _____
29 County.

30 The description of lands required in the notice shall be in the same form as the list
31 certifying said lands to the deputy commissioner for sale. If the deputy commissioner is required
32 to auction lands certified to him in any previous years, pursuant to section 48 of this article, he
33 shall include such lands in the auction without further advertisement, with reference to the year of
34 certification and the item number of the tract or interest.

35 To cover the cost of preparing and publishing the notice, a charge of \$30 shall be added
36 to the taxes, interest and charges due on the delinquent and non-entered property.

§11A-3-48. Unsold lands subject to sale without auction or additional advertising.

1 If any of the lands which have been offered for sale at the public auction provided in §11A-
2 3-45 of this code this article shall remain unsold following such auction, or were sold at a tax sale
3 auction within the previous five years, were not redeemed, no deed was secured by the purchaser
4 and has municipal or county code violations or if the Auditor refuses to approve the sale pursuant
5 to §11A-3-51 of this code, the deputy commissioner may sell such lands ~~at any time subsequent~~
6 ~~to such auction~~, without any further public auction or additional advertising of such land, to (1) A

7 person vested with an ownership interest in an adjacent tract or parcel of land if, prior to the
8 auction, such person notifies the deputy commissioner of his or her desire to acquire any tracts
9 or lots certified to the deputy commissioner included on the list certified by the Auditor pursuant
10 to the preceding section on a form prescribed by the Auditor and for an amount that is agreed to
11 by the deputy commissioner and such person. If more than one adjacent landowner notifies the
12 deputy commissioner of their desire to acquire the same tract or lot, then the deputy commissioner
13 shall sell such tract or lot to the highest bidder; (2) if no such notice is provided by an adjacent
14 owner, then to the municipality in which the tract or lot is located or, if such tract or lot is not
15 located in a municipality, then to the commission of the county in which the tract or lot is located
16 if, prior to the auction, such municipality or county commission notifies the deputy commissioner
17 of its desire to acquire any tracts or lots certified to the deputy commissioner included on the list
18 certified by the Auditor pursuant to the preceding section on a form prescribed by the Auditor and
19 for an amount that is agreed to by the deputy commissioner and such municipality or county
20 commission; (3) if no such notice is provided by such adjacent landowner or municipality or county
21 commission, to the West Virginia Land Stewardship Corporation as part of its Land Bank Program
22 set forth in §31-21-11, et seq. of this code if, prior to the auction, the West Virginia Land
23 Stewardship Corporation notifies the deputy commissioner of its desire to acquire any tracts or
24 lots certified to the deputy commissioner included on the list certified by the Auditor pursuant to
25 the preceding section on a form prescribed by the Auditor and for an amount that is agreed to by
26 the deputy commissioner and the West Virginia Land Stewardship Corporation; or, (iv) if no such
27 notice is provided by such adjacent land owner or municipality or county commission, or the West
28 Virginia Land Stewardship Corporation, to any party willing to purchase such property. The price
29 of such property shall be as agreed upon by the deputy commissioner and purchaser, subject to
30 approval by the Auditor as provided in §11A-3-51 of this code.

§ 11A-3-50. Receipt to purchaser for purchase price.

1 The deputy commissioner shall prepare an original and two copies of the receipt for the

2 purchase money. He shall give the original receipt to the purchaser and shall file one copy thereof
3 with the clerk of the county commission and one copy thereof with the sheriff, each of whom shall
4 note the fact of such sale on their respective records of delinquent lands. The heading of the
5 receipt shall be:

6 Memorandum of real estate sold in the county of _____ on this ____ day of
7 _____, ~~1920~~ _____, by _____, the deputy commissioner of delinquent and non-entered
8 lands of said county.

9 Except for the heading, the Auditor shall prescribe the form of the receipt.

§ 11A-3-52. What purchaser must do before he or she can secure a deed.

1 (a) Within ~~45~~ 120 days following the approval of the sale by the Auditor pursuant to § 11A-
2 3-51 of this code, the purchaser, his or her heirs or assigns, in order to secure a deed for the real
3 estate purchased, shall:

4 (1) Prepare a list of those to be served with notice to redeem and request the deputy
5 commissioner to prepare and serve the notice as provided in § 11A-3-54 and § 11A-3-55 of this
6 code;

7 (2) When the real property subject to the tax lien was classified as Class II property,
8 provide the deputy commissioner with the actual mailing address of the property that is subject to
9 the tax lien or liens purchased; and

10 (3) Deposit, or offer to deposit, with the deputy commissioner a sum sufficient to cover the
11 costs of preparing and serving the notice.

12 (b) If the purchaser fails to fulfill the requirements set forth in subsection (a) of this section,
13 the purchaser shall lose all the benefits of his or her purchase.

14 (c) After the requirements of subsection (a) of this section have been satisfied, the deputy
15 commissioner may then sell the property in the same manner as he sells lands which have been
16 offered for sale at public auction but which remain unsold after such auction, as provided in §11A-
17 3-48 of this code.

18 (d) If the person requesting preparation and service of the notice is an assignee of the
19 purchaser, he or she shall, at the time of the request, file with the deputy commissioner a written
20 assignment to him or her of the purchaser's rights, executed, acknowledged, and certified in the
21 manner required to make a valid deed.

22 (e) Whenever a purchaser has failed to comply with the notice requirements set forth in
23 subsection (a) of this section, the purchaser may receive an additional ~~30~~ 60 days from the
24 expiration of the time period set forth in subsection (a) of this section to comply with the notice
25 requirements set forth in subsection (a) of this section if the purchaser files with the ~~State~~-Auditor
26 a request in writing for the extension ~~before~~ within 30 days following the expiration of the time
27 period set forth in subsection (a) of this section and makes payment by cash, cashier check,
28 certified check, or money order in the amount of \$100 or 10 percent of the total amount paid on
29 the day of sale set forth in § 11A-3-45 of this code, whichever is greater. The fee for issuing the
30 certificate of extension shall be \$25 made payable to the State Auditor.

31 (f) The ~~State~~ Auditor shall each month draw his or her warrant upon the treasury payable
32 to the county board of education of each county for payment received by him or her for the
33 extension of the time period set forth in subsection (e) of this section for property located within
34 each such county.

**§11A-3-53. Refund to purchaser of payment made at deputy commissioner's sale where
property is nonexistent.**

35 (a) If, within ~~forty-five~~ 180 days following the approval of the sale by the Auditor, the
36 purchaser discovers that the property purchased at the sale is nonexistent, the purchaser shall
37 submit the abstract or certificate of an attorney-at-law that the property is nonexistent. Upon
38 receipt of the abstract or certificate, the deputy commissioner shall cause the moneys so paid on
39 the day of the sale to be refunded. Upon refund of the amount bid at a deputy commissioner's
40 sale, the deputy commissioner shall inform the assessor that the property does not exist for the
41 purpose of having the assessor correct the error. ~~For failure to meet this requirement, the~~

42 ~~purchaser shall lose all benefits of his purchase.~~

43 (b) If at any time before the expiration of the lien, the sheriff, clerk of the county
44 commission, assessor, or Auditor's office determines that the tax lien on the subject property
45 should be cancelled or dismissed, the Auditor's office shall issue a certificate of cancellation on
46 the tax lien and the deputy commissioner shall cause the moneys to paid on the day of the sale
47 to be refunded.

§11A-3-54. Notice to redeem.

1 Whenever the provisions of section 52 of this article have been complied with, the deputy
2 commissioner shall thereupon prepare a notice in form or effect as follows:

3 To _____

4 You will take notice that _____, the purchaser (or _____, the assignee, heir,,
5 or devisee of _____, the purchaser) of the following real estate, _____, (here
6 describe the real estate sold) located in _____, (here name the city, town, or village in which
7 the real estate is situated or, if not within a city, town, or village, give the district and a general
8 description) which was _____ (here put whether the property was returned delinquent or
9 non-entered) in the name of _____, and was sold by the deputy commissioner of delinquent
10 and non-entered lands of _____ County at the sale for delinquent taxes (or nonentry) on
11 the ___ day of _____, 19 20 ____, has requested that you be notified that a deed for such
12 real estate will be made to him or it on or after the ___ day of _____, 19 20 ____, as provided
13 by law, unless before that day you redeem such real estate. The amount you will have to pay to
14 redeem on the ___ day of _____, 19 20 __ will be as follows:

15 Amount equal to the taxes, interest, and charges due on the date of sale, with interest to
16 _____ \$_____

17 Amount of taxes paid on the property, since the sale, with interest to _____
18 \$_____

19 Amount paid for title examination and preparation of list of those to be served, and for

20 preparation and service of the notice with interest to _____ \$ _____
 21 Amount paid for other statutory costs (describe) _____ \$ _____
 22 Total \$ _____

23 You may redeem at any time before _____ by paying the above total less any
 24 unearned interest.

25 If the above real estate is your primary residence, you may petition the Auditor to redeem
 26 the real estate in not more than three incremental payments that collectively equal the amount
 27 required to redeem the real estate prior to the issuance of the deed described above.

28 Given under my hand this ____ day of _____, 19 20 ____.

29 Deputy Commissioner of Delinquent
 30 and Non-entered Lands
 31 _____ County,
 32 State of West Virginia

33 The deputy commissioner for his service in preparing the notice shall receive a fee of \$10
 34 for the original and two dollars for each copy required. Any costs which must be expended in
 35 addition thereto for publication, or service of such notice in the manner provided for serving
 36 process commencing a civil action, or for service of process by certified mail, shall be charged by
 37 the deputy commissioner. All costs provided by this section shall be included as redemption costs
 38 and included in the notice described herein.

§11A-3-55. Service of notice.

1 (a) As soon as the deputy commissioner has prepared the notice provided for in §11A-3-
 2 54 of this code, he or she shall cause it to be served upon all persons named on the list generated
 3 by the purchaser pursuant to the provisions of §11A-3- 52 of this code. Such notice shall be mailed
 4 and, if necessary, published at least 45 days prior to the first day a deed may be issued following
 5 the deputy commissioner’s sale.

6 (b) The notice shall be served upon all such persons residing or found in the state in the

7 manner provided for serving process commencing a civil action or by certified mail, return receipt
8 requested or other types of delivery service courier that provide a receipt. The notice shall be
9 served on or before the 30th day following the request for such notice.

10 (c) The notice shall be served upon persons not residing or found in the state by certified
11 mail, return receipt requested, or in the manner provided for serving process commencing a civil
12 action or other types of delivery service courier that provide a receipt. The notice shall be served
13 on or before the 30 days following the request for the notice.

14 (d) If the address of a person is unknown to the purchaser and cannot be discovered by
15 due diligence on the part of the purchaser, the notice shall be served by publication as a Class
16 III-0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code and the
17 publication area for the publication shall be the county in which the real property is located. If
18 service by publication is necessary, publication shall be commenced within 60 days following the
19 request for the notice, and a copy of the notice shall, at the same time, be sent pursuant to
20 subsection (b) or (c) of this section, to the last known address of the person to be served. The
21 return of service of the notice and the affidavit of publication, if any, shall be in the manner
22 provided for process generally and shall be filed and preserved by the State Auditor in his or her
23 office, together with any return receipts for notices sent by certified mail.

24 (e) In addition to the other notice requirements set forth in this section, if the real property
25 subject to the tax lien was classified as Class II property at the time of the assessment, at the
26 same time the deputy commissioner issues the required notices by certified mail, the deputy
27 commissioner shall forward a copy of the notice sent to the delinquent taxpayer by first class mail,
28 or in the manner provided for serving process commencing a civil action, addressed to
29 "Occupant", to the physical mailing address for the subject property. The physical mailing address
30 for the subject property shall be supplied by the purchaser of the property, pursuant to the
31 provisions of §11A-3-52 of this code. Where the mail is not deliverable to an address at the
32 physical location of the subject property, the copy of the notice shall be sent to any other mailing

33 address that exists to which the notice would be delivered to an occupant of the subject property.

34 (f) The deputy commissioner shall disclose to the purchaser a listing of nay name and
35 address which is contained in the files of the State Auditor's Office for the tract or lot subject to
36 the purchaser's tax lien and an other details relating to possible means of contact for any person
37 having provided the auditor with contact information relating to the payment of taxes on the tract
38 or lot.

**§ 11A-3-56. Redemption from purchase; receipt; list of redemptions; lien; lien of person
redeeming interest of another; record.**

39 (a) After the sale of any tax lien on any real estate pursuant to §11A-3-45 or §11A-3-48 of
40 this code, the owner of, or any other person who was entitled to pay the taxes on, any real estate
41 for which a tax lien thereon was purchased ~~by an individual~~, may redeem at any time before a tax
42 deed is issued therefor. In order to redeem, he or she must pay to the deputy commissioner the
43 following amounts:

44 (1) An amount equal to the taxes, interest, and charges due on the date of the sale, with
45 interest thereon at the rate of one percent per month from the date of sale;

46 (2) All other taxes thereon, which have since been paid by the purchaser, his or her heirs
47 or, with interest at the rate of one percent per month from the date of payment;

48 (3) Such additional expenses as may have been incurred in preparing the list of those to
49 be served with notice to redeem, and for any licensed attorney's title examination incident thereto,
50 with interest at the rate of one percent per month from the date of payment, but the amount he or
51 she shall be required to pay, excluding said interest, for such expenses incurred for the
52 preparation of the list of those to be served with notice to redeem required by §11A-3-52 of this
53 code, and for any licensed attorney's title examination incident thereto, shall not exceed \$500. An
54 attorney may only charge a fee for legal services actually performed and must certify that he or
55 she conducted an examination to determine the list of those to be served required by §11A-3-52
56 of this code;

57 (4) All additional statutory costs paid by the purchaser; and

58 (5) The deputy commissioner's fee and commission as provided by §11A-3-66 of this
59 code. Where the deputy commissioner has not received from the purchaser satisfactory proof of
60 the expenses incurred in preparing the notice to redeem, or of any licensed attorney's title
61 examination incident thereto, in the form of receipts or other evidence thereof, the person
62 redeeming shall pay the deputy commissioner the sum of \$500 plus interest thereon at the rate
63 of one percent per month from the date of the sale for disposition pursuant to the provisions of
64 §11A-3-57, §11A-3-58, and § 1A-3-64 of this code. Upon payment to the deputy commissioner of
65 those and any other unpaid statutory charges required by this article, and of any unpaid expenses
66 incurred by the sheriff, the Auditor, and the deputy commissioner in the exercise of their duties
67 pursuant to this article, the deputy commissioner shall prepare an original and five copies of the
68 receipt for the payment and shall note on said receipts that the property has been redeemed. The
69 original of such receipt shall be given to the person redeeming. The deputy commissioner shall
70 retain a copy of the receipt and forward one copy each to the sheriff, assessor, the Auditor, and
71 the clerk of the county commission. The clerk shall endorse on the receipt the fact and time of
72 such filing and note the fact of redemption on his or her record of delinquent lands.

73 (b) Any person who, by reason of financial hardship ~~of the fact that no provision is made~~
74 ~~for partial~~ may petition the Auditor to make up to three incremental redemption payments of for
75 the tax lien on real estate certified to the Auditor that is the primary residence of the redeeming
76 party and has been purchased that collectively equal the amount necessary to redeem the lot or
77 parcel by an individual. The Auditor, upon acceptance of a financial hardship plan, shall file a
78 document evidencing such acceptance with the county clerk in which the property is located. Any
79 person who, by reason of the fact that no provision is made for partial redemption of the tax lien
80 on real estate purchased at the public auction or at a subsequent sale, is compelled in order to
81 protect himself or herself to redeem the tax lien on all of such real estate when it belongs, in whole
82 or in part, to some other person, shall have a lien on the interest of such other person for the

83 amount paid to redeem such interest. He or she shall lose his or her right to the lien, however,
84 unless within 30 days after payment he or she shall file with the clerk of the county commission
85 his or her claim in writing against the owner of such interest, together with the receipt provided for
86 in this section. The clerk shall docket the claim on the judgment lien docket in his or her office and
87 properly index the same. Such lien may be enforced as other judgment liens are enforced.

§11A-3-66. COMPENSATION OF DEPUTY COMMISSIONER.

1 As compensation for his or her services, the deputy commissioner shall be entitled to a
2 fee of ~~\$10~~ \$20 for each item certified to him or her by the Auditor pursuant to §11A-3-44 of this
3 code. In addition thereto he or she shall receive a commission of ~~fifteen~~ seven and one half
4 percent and interest on each sale or redemption, ~~whichever is greater~~ not to exceed \$120.00. A
5 commission received on a sale shall be based on the sale price and a commission received on a
6 redemption shall be based on the total taxes and interest due. Such compensation shall be paid
7 as provided in this article. Ten dollars of the commission fee received by the deputy commissioner
8 on a redemption shall be deposited into the Courthouse Facilities Improvement Fund set out in
9 §29-26-6 of this code.

ARTICLE 4. REMEDIES RELATING TO TAX SALES.

§ 11A-4-3. Right to set aside deed improperly obtained.

1 ~~(a) Whenever the clerk of the county commission has delivered a deed to the purchaser~~
2 ~~after the time specified in section twenty-seven of article three of this chapter, or, within that time,~~
3 ~~has delivered a deed to a purchaser who was not entitled thereto either because of his failure to~~
4 ~~meet the requirements of section nineteen of said article three, or because the property conveyed~~
5 ~~had been redeemed, the owner of such property, his heirs and assigns, or the person who~~
6 ~~redeemed the property, may, before the expiration of three years following the delivery of the~~
7 ~~deed, institute a civil action to set aside the deed. No deed shall be set aside under the provisions~~
8 ~~of this section, except in the case of redemption, until payment has been made or tendered to the~~

9 purchaser, or his heirs or assigns, of the amount which would have been required for redemption,
10 together with any taxes which have been paid on the property since delivery of the deed, with
11 interest at the rate of twelve percent per annum

12 (b) Whenever the deputy commissioner has delivered a deed to the purchaser after the
13 time specified in ~~section fifty-nine of article three of this chapter~~ §11A-3-59 of this code, or, within
14 that time, has delivered a deed to a purchaser who was not entitled thereto either because of his
15 failure to meet the requirements of section 52 of ~~said~~ article three, or because the property
16 conveyed had been redeemed, the owner of such property, his heirs and assigns, or the person
17 who redeemed the property, may, before the expiration of three years following the delivery of the
18 deed, institute a civil action to set aside the deed. No deed shall be set aside under the provisions
19 of this section, except in the case of redemption, until payment has been made or tendered to the
20 purchaser, or his heirs or assigns, of the amount which would have been required for redemption,
21 together with any taxes which have been paid on the property since delivery of the deed, with
22 interest at the rate of 12 percent per annum.

§ 11A-4-4. Right to set aside deed when one entitled to notice not notified.

1 (a) If any person entitled to be notified under the provisions of ~~section twenty-two or fifty-~~
2 ~~five, article three of this chapter~~ §11A-3-55 of this code is not served with the notice as therein
3 required, and does not have actual knowledge that such notice has been given to others in time
4 to protect his interests by redeeming the property, he, his heirs and assigns, may, before the
5 expiration of three years following the delivery of the deed, institute a civil action to set aside the
6 deed. ~~No deed shall be set aside under the provisions of this section until payment has been~~
7 ~~made or tendered to the purchaser, or his heirs or assigns, of the amount which would have been~~
8 ~~required for redemption, together with any taxes which have been paid on the property since~~
9 ~~delivery of the deed, with interest at the rate of 12 percent per annum.~~

10 (b) any person instituting a civil action pursuant to this section which seeks to set aside
11 a deed shall be required, as a condition precedent to the court allowing that suit to remain on the

12 docket or requiring the tax sale purchaser or other person then claiming title to file an answer or
13 other defense to any demand for such relief, to tender to the clerk of the court in which the suit is
14 pending the funds necessary to demonstrate to the court that the plaintiff has the financial
15 wherewithal and ability to redeem the real estate should the plaintiff or other party later establish
16 his or her entitlement to an order setting aside the deed. Upon application by the party instituting
17 such suit, the court shall proceed to enter an order directing the clerk to accept the tender of funds
18 by the applicant, to deposit those funds into an account in the control of the clerk pending the
19 conclusion of the preceding, and to direct the tax sale purchaser to file an answer to the complaint
20 within 30 days following the date of the acknowledgement by the clerk of the receipt by that office
21 of those funds or within the period as other specified by the court.

22 (c) In any action brought by a tax sale purchaser or by a person then claiming title to real
23 estate which action seeks an order quieting the title acquired pursuant to the Auditor's sale,
24 removing a cloud from the title or otherwise centering a declaratory judgement affirming the quality
25 of that title, the previous owner and any person entitled to notice or right to redeem shall each
26 have the right to assert as a defense to the requested remedy the existence of both a failure of
27 the receipt of notice of the right to redeem by the person entitle to such notice and a failure of the
28 applicant for the deed to have exercised reasonably diligent efforts to provide notice of their or
29 her intention to acquire title to the real estate. It shall be a condition precedent to the asserting
30 and maintenance of such a defense by the former owner or by any person entitle to notice of a
31 right to redeem to tender to the clerk of the court in which the suit is pending the funds necessary
32 to demonstrate to the court that the person seeking to assert such defense has the wherewithal
33 and ability to redeem the real estate should the person later establish his or her entitlement to an
34 order setting aside the deed. Upon application by the person instituting such suit, the court shall
35 enter an order directing the person seeking asset either or both of these defenses to tender funds
36 in the sufficient amount to the clerk for deposit into an account in the clerk's control pending
37 conclusion of the proceeding. Upon a failure of the party to comply with the order of the court

38 within 30 days following the entry of the order requiring the deposit, the court shall grant a motion
39 by the purchaser to person holding through him or her to strike the defense of an existence of the
40 failure of the receipt of noticed of the right to redeem by the person entitled to such notice and the
41 failure of the applicant for the deed to have exercised reasonably diligent efforts to provide notice
42 of the intention to acquire title to real estate.

43 (d) The court shall specify in any order requiring the foiling of an answer by a tax sale
44 purchaser or his or her heirs and assigns the amount of the tender to include as a minimum the
45 amount which would have been required for redemption, together with any taxes which have been
46 paid on the property since delivery of the deed, with interest at the rate of 12 percent per annum.

47 ~~(b)~~ (e) No title acquired pursuant to this article shall be set aside in the absence of a
48 showing by clear and convincing evidence that the person who originally acquired such title failed
49 to exercise reasonably diligent efforts to provide notice of his intention to acquire such title to the
50 complaining party or his predecessors in title.

51 ~~(c)~~ (e) Upon a preliminary finding by the court that the deed will be set aside pursuant to this
52 section, such amounts on deposit with the clerk pursuant to subsection (b) of this section shall be
53 paid by the clerk to the sheriff within one month of the entry thereof and shall direct the sheriff to
54 pay to the purchaser amounts pursuant to §11A-3-58 of this code. Upon ~~the failure to pay the~~
55 ~~same within said period of time, the court shall upon the request of the purchaser, enter~~ that the
56 deed will not be set aside and with the entry of a judgment dismissing the action with prejudice,
57 the clerk shall return to the plaintiff or other appropriated person whose funds previously tendered,
58 less any accrued costs assessed against such person such funds by the court.

CHAPTER 16. PUBLIC HEALTH.

ARTICLE 18. SLUM CLEARANCE.

§16-18-3. Definitions.

1 The following terms, wherever used or referred to in this article, shall have the following

2 meanings, unless a different meaning is clearly indicated by the context:

3 ~~(a)~~ “Area of operation” means in the case of a municipality, the area within such
4 municipality and the area within five miles of the territorial boundaries thereof, except that the
5 area of operation of a municipality under this article shall not include any area which lies within
6 the territorial boundaries of another municipality unless a resolution shall have been adopted by
7 the governing body of such other municipality declaring a need therefor; and in the case of a
8 county, the area within the county, except that the area of operation in such case shall not include
9 any area which lies within the territorial boundaries of a municipality unless a resolution shall have
10 been adopted by the governing body of such municipality declaring a need therefor; and in the
11 case of a regional authority, shall mean the area within the communities for which such regional
12 authority is created: *Provided*, That a regional authority shall not undertake a redevelopment
13 project within the territorial boundaries of any municipality unless a resolution shall have been
14 adopted by the governing body of such municipality declaring that there is a need for the regional
15 authority to undertake such development project within such municipality. No authority shall
16 operate in any area of operation in which another authority already established is undertaking or
17 carrying out a redevelopment project without the consent, by resolution, of such other authority.

18 ~~(b)~~ “Authority”, “slum clearance and redevelopment authority”, or “urban renewal authority”
19 means a public body, corporate, and politic, created by or pursuant to section four of this article
20 or any other public body exercising the powers, rights, and duties of such an authority as
21 hereinafter provided.

22 ~~(c)~~ “Blighted area” means an area, other than a slum area, which by reason of the
23 predominance of defective or inadequate street layout, faulty lot layout in relation to size,
24 adequacy, accessibility or usefulness, insanitary or unsafe conditions, deterioration of site
25 improvement, diversity of ownership, tax or special assessment delinquency exceeding the fair
26 value of the land, defective or unusual conditions of title, improper subdivision or obsolete platting,
27 or the existence of conditions which endanger life or property by fire and other causes, or any

28 combination of such factors, substantially impairs or arrests the sound growth of the community,
29 retards the provision of housing accommodations or constitutes an economic or social liability and
30 is a menace to the public health, safety, morals, or welfare in its present condition and use.

31 ~~(d)~~ "Blighted property" means a tract or parcel of land that, by reason of abandonment,
32 dilapidation, deterioration, age or obsolescence, inadequate provisions for ventilation, light, air or
33 sanitation, high density of population and overcrowding, tax delinquency, deterioration of site or
34 other improvements, or the existence of conditions that endanger life or property by fire or other
35 causes, or any combination of such factors, is detrimental to the public health, safety or welfare.

36 ~~(e)~~ "Bonds" means any bonds, including refunding bonds, notes, interim certificates,
37 debentures, or other obligations issued by an authority pursuant to this section.

38 ~~(f)~~ "Community" means any municipality or county in the state.

39 ~~(g)~~ "Clerk" means the clerk or other official of the municipality or county who is the
40 custodian of the official records of such municipality or county.

41 ~~(h)~~ "Federal government" is the United States of America or any agency or instrumentality,
42 corporate or otherwise, of the United States of America.

43 ~~(i)~~ "Governing body" means the council or other legislative body charged with governing
44 the municipality or the county court or other legislative body charged with governing the county.

45 ~~(j)~~ "Mayor" means the officer having the duties customarily imposed upon the executive
46 head of a municipality.

47 ~~(k)~~ "Municipality" means any incorporated city, town, or village in the state.

48 ~~(l)~~ "Obligee" means any bondholder, agents or trustees for any bondholders, or lessor
49 demising to the authority property used in connection with a redevelopment project, or any
50 assignee or assignees of such lessor's interest or any part thereof, and the federal government
51 when it is a party to any contract with the authority.

52 ~~(m)~~ "Person" means any individual, firm, partnership, corporation, company, association,
53 joint stock association, or body politic, and shall include any trustee, receiver, assignee, or other

54 similar representative thereof.

55 ~~(A)~~ "Public body" means the state or any municipality, county, township, board,
56 commission, authority, district, or any other subdivision or public body of the state.

57 ~~(B)~~ "Real property" includes all lands, including improvements and fixtures thereon, and
58 property of any nature appurtenant thereto, or used in connection therewith, and every estate,
59 interest, and right, legal or equitable, therein, including terms for years and liens by way of
60 judgment, mortgage, or otherwise and the indebtedness secured by such liens.

61 ~~(C)~~ "Redeveloper" means any person, partnership, or public or private corporation or
62 agency which shall enter or propose to enter into a redevelopment contract.

63 ~~(D)~~ "Redevelopment contract" means a contract entered into between an authority and a
64 redeveloper for the redevelopment of an area in conformity with a redevelopment plan.

65 ~~(E)~~ "Redevelopment plan" means a plan for the acquisition, clearance, reconstruction,
66 rehabilitation, or future use of a redevelopment project area.

67 ~~(F)~~ "Redevelopment project" means any work or undertaking:

68 (1) To acquire pursuant to the limitations contained in §54-1-2(11) of this code slum areas
69 or blighted areas or portions thereof, including lands, structures, or improvements, the acquisition
70 of which is necessary or incidental to the proper clearance, development, or redevelopment of
71 such slum or blighted areas or to the prevention of the spread or recurrence of slum conditions or
72 conditions of blight;

73 (2) To clear any such areas by demolition or removal of existing buildings, structures,
74 streets, utilities, or other improvements thereon and to install, construct, or reconstruct streets,
75 utilities, and site improvements essential to the preparation of sites for uses in accordance with a
76 redevelopment plan;

77 (3) To sell, lease, or otherwise make available land in such areas for residential,
78 recreational, commercial, industrial or other use or for public use or to retain such land for public
79 use, in accordance with a redevelopment plan; and

80 (4) Preparation of a redevelopment plan, the planning, survey and other work incident to
81 a redevelopment project, and the preparation of all plans and arrangements for carrying out a
82 redevelopment project.

83 (†) "Slum area" means an area in which there is a predominance of buildings or
84 improvements or which is predominantly residential in character, and which, by reason of
85 dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air,
86 sanitation, or open spaces, high density of population and overcrowding, or the existence of
87 conditions which endanger life or property by fire and other causes, or any combination of such
88 factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency
89 and crime, and is detrimental to the public health, safety, morals or welfare.

90 (†) "Unblighted property" means a property that is not a blighted property

CHAPTER 22. ENVIRONMENTAL RESOURCES

ARTICLE 15A. THE A. JAMES MANCHIN REHABILITATION ENVIRONMENTAL ACTION PLAN

§ 22-15A-30. Reclamation of Abandoned and Dilapidated Properties Program

91 (a) To assist county commissions, ~~or municipalities,~~ authorities created under § 16-8-1, et
92 seq. of this code, land reuse agencies and municipal land banks in accordance with § 55A-3-1 et
93 seq. of this code in their efforts to remediate abandoned, blighted and dilapidated structures or
94 properties as provided by ~~§ 7-1-3ff and § 8-38-5~~ of this code, the Department of Environmental
95 Protection may develop a program called the Reclamation of Abandoned and Dilapidated
96 Properties Program. Using the fund established in subsection (b) of this section, the Department
97 of Environmental Protection may work with county commissions, ~~or municipalities,~~ authorities
98 created under § 16-8-1, et seq. of this code, land reuse agencies and municipal land banks in
99 accordance with § 55A-3-1 et seq. of this code and implement redevelopment plans which will, at
100 a minimum, establish prioritized inventories of structures eligible to participate in the program,

101 offer reuse options for ~~high-priority~~ sites, and recommend actions county commissions or
102 municipalities may take to remediate abandoned and dilapidated structures in their communities.

103 (b) There is created in the State Treasury a special revenue fund known as the
104 Reclamation of Abandoned and Dilapidated Properties Program Fund. The fund shall be
105 comprised of any money granted by charitable foundations, allocated by the Legislature, allocated
106 from federal agencies, and earned from the investment of money held in the fund, and all other
107 money designated for deposit to the fund from any source, public or private. The fund shall
108 operate as a special revenue fund and all deposits and payments into the fund do not expire to
109 the General Revenue Fund but shall remain in the account and be available for expenditure in
110 succeeding fiscal years.

111 (c) The fund, to the extent that money is available, may be used solely to assist county
112 commissions, ~~or municipalities, authorities created under § 16-8-1, et seq. of this code, land reuse~~
113 agencies and municipal land banks in accordance with § 55A-3-1 et seq. of this code in
114 remediating abandoned and dilapidated structures and properties in their communities by
115 demolishing, or deconstructing, redeveloping them together with predevelopment expenses
116 related thereto and other activities as authorized by a charitable grant or legislative appropriation.
117 The fund may also be used to defray costs incurred by the Department of Environmental
118 Protection in administering the provisions of this section. However, no more than five percent of
119 money transferred from the Solid Waste Facility Closure Cost Assistance Fund may be used for
120 administrative purposes.

121 (d) The Department of Environmental Protection, in consultation with the State Fire
122 Marshal, Insurance Commissioner, the Auditor, the Secretary of Revenue and the Legislative
123 Auditor, shall conduct a review of the needs of county commissions, municipalities, authorities
124 created under § 16-8-1, et seq. of this code, land reuse agencies and municipal land banks in
125 accordance with § 55A-3-1 et seq. of this code. On or before December 31, 2023, the Department
126 of Environmental Protection shall submit to the Joint Committee on Government and Finance a

127 comprehensive report of the review, recommendations, substantiated by the findings of the review
128 of steps that may be taken to meet the needs of the state in demolishing and redeveloping
129 abandoned and dilapidated structures and properties.

130 (e) Statewide contracts. — The Department of Environmental Protection may cooperate
131 with the Department of Administration, Purchasing Division, to establish one or more statewide
132 contracts for services utilized by the county commissions, municipalities, authorities created under
133 § 16-8-1, et seq. of this code, land reuse agencies and municipal land banks in accordance with
134 § 55A-3-1 et seq. of this code to affect the purposes of this section.

135 ~~(d)~~ (f) The Department of Environmental Protection may promulgate rules, in accordance
136 with the provisions of § 29A-3-1 et seq. of this code, to govern the disbursement of money from
137 the fund, establish the Reclamation of Abandoned and Dilapidated Properties Program, direct the
138 distribution of money from the fund, and establish criteria for eligibility to receive money from the
139 fund.

140 ~~(e)~~ (g) Nothing in this section shall be construed to limit, restrain, or otherwise discourage
141 this state and its political subdivisions from disposing of abandoned and dilapidated structures in
142 any other manner provided by the laws of this state.

CHAPTER 31. CORPORATIONS

ARTICLE 18E. WEST VIRGINIA LAND REUSE AGENCY AUTHORIZATION ACT.

§ 31-18E-9. Acquisition of property.

1 (a) Title to be held in its name. -- A land reuse agency or municipal land bank shall hold in
2 its own name all real property it acquires.

3 (b) *Tax exemption.* -- (1) Except as set forth in subdivision (2) of this subsection, the real
4 property of a land reuse agency or municipal land bank and its income and operations are exempt
5 from property tax.

6 (2) Subdivision (1) of this subsection does not apply to real property of a land reuse agency

7 or municipal land bank after the fifth consecutive year in which the real property is continuously
8 leased to a private third party. However, real property continues to be exempt from property taxes
9 if it is leased to a nonprofit or governmental agency at substantially less than fair market value.

10 (c) *Methods of acquisition.* -- A land reuse agency or municipal land bank may acquire
11 real property or interests in real property by any means on terms and conditions and in a manner
12 the land reuse agency considers proper: *Provided*, That a land reuse agency or municipal land
13 bank may not acquire any interest in oil, gas, or minerals which have been severed from the realty.

14 (d) *Acquisitions from municipalities or counties.* -- (1) A land reuse agency or municipal
15 land bank may acquire real property by purchase contracts, lease purchase agreements,
16 installment sales contracts, and land contracts and may accept transfers from municipalities or
17 counties upon terms and conditions as agreed to by the land reuse agency or municipal land bank
18 and the municipality or county.

19 (2) A municipality or county may transfer to a land reuse agency or municipal land bank
20 real property and interests in real property of the municipality or county on terms and conditions
21 and according to procedures determined by the municipality or county as long as the real property
22 is located within the jurisdiction of the land reuse agency or municipal land bank.

23 (3) An urban renewal authority, as defined in § 16-18-4 of this code, located within a land
24 reuse jurisdiction established under this article may, with the consent of the local governing body
25 and without a redevelopment contract, convey property to the land reuse agency. A conveyance
26 under this subdivision shall be with fee simple title, free of all liens and encumbrances.

27 (e) *Maintenance.* -- A land reuse agency or municipal land bank shall maintain all of its
28 real property in accordance with the statutes and ordinances of the jurisdiction in which the real
29 property is located.

30 (f) *Prohibition.* -- (1) Subject to the provisions of subdivision (2) of this subsection, a land
31 reuse agency or municipal land bank may not own or hold real property located outside the
32 jurisdictional boundaries of the entities which created the land reuse agency under § 31-18E-4(c)

33 of this code.

34 (2) A land reuse agency or municipal land bank may be granted authority pursuant to an
35 intergovernmental cooperation agreement with a municipality or county to manage and maintain
36 real property located within the jurisdiction of the municipality or county.

37 (g) *Acquisition of tax-delinquent properties.* -- (1) Notwithstanding any other provision of
38 this code to the contrary, if authorized by the land reuse jurisdiction which created a land reuse
39 agency or municipal land bank or otherwise by intergovernmental cooperation agreement, a land
40 reuse agency or municipal land bank may acquire an interest in tax-delinquent property through
41 the provisions of chapter 11A of this code. Notwithstanding the provisions of §11A-3-8 of this
42 code, ~~if no person present at the tax sale bids the amount of the taxes, interest, and charges due~~
43 ~~on any unredeemed tract or lot or undivided interest in real estate offered for sale the sheriff shall,~~
44 prior to certifying the real estate to the Auditor for disposition pursuant to §11A-3-44 of this code,
45 provide a list of all of said real estate within a land reuse or municipal land bank jurisdiction to the
46 land reuse agency or municipal land bank and the land reuse agency or municipal land bank shall
47 be given an opportunity to purchase the tax lien and pay the taxes, interest, and charges due for
48 any unredeemed tract or lot or undivided interest therein as if the land reuse agency or municipal
49 land bank ~~were an individual who~~ purchased the tax lien at the tax sale.

50 (2) Notwithstanding any other provision of this code to the contrary, if authorized by the
51 land reuse jurisdiction which created a land reuse agency or municipal land bank or otherwise by
52 intergovernmental cooperation agreement, the land reuse agency or municipal land bank shall
53 have the right of first refusal to purchase any tax-delinquent property which is within municipal
54 limits, and meets one or more of the following criteria: (A) It has an assessed value of \$50,000 or
55 less; (B) there are municipal liens on the property that exceed the amount of back taxes owed in
56 the current tax cycle; (C) the property has been on the municipality's vacant property registry for
57 24 consecutive months or longer; (D) the property was sold at a tax sale within the previous three
58 years, was not redeemed, and no deed was secured by the previous lien purchaser; or (E) has

59 been condemned: *Provided*, That the land reuse agency or municipal land bank satisfies the
60 requirements of subdivision (3) of this subsection. A list of properties which meet the criteria of
61 this subdivision shall regularly be compiled by the sheriff of the county, and a land reuse agency
62 or municipal land bank may purchase any qualifying tax-delinquent property for an amount equal
63 to the taxes owed and any related fees before such property is placed for public auction.

64 (3) When a land reuse agency or municipal land bank exercises a right of first refusal in
65 accordance with subdivision (2) of this section, the land reuse agency or municipal land bank
66 shall, within 15 days of obtaining a tax deed, provide written notice to all owners of real property
67 that is adjacent to the tax-delinquent property. Any such property owner shall have a period of
68 120 days from the receipt of notice, actual or constructive, to express an interest in purchasing
69 the tax-delinquent property from the land reuse agency or municipal land bank for an amount
70 equal to the amount paid for the property plus expenses incurred by the land reuse agency or
71 municipal land bank: *Provided*, That the land reuse agency or municipal land bank may refuse to
72 sell the property to the adjacent property owner that expressed interest in the tax-delinquent
73 property if that property owner or an entity owned by the property owner or its directors is
74 delinquent on any state and local taxes or municipal fees on any of their property.

75 (4) Effective July 1, 2025, the provisions of subdivisions (2) and (3) of this subsection shall
76 sunset and have no further force and effect.

77 (5) Prior to January 1, 2025, any land reuse agency or municipal land bank which
78 exercises the authority granted by this subsection shall submit to the Joint Committee on
79 Government and Finance a report on the entity's activities related to the purchase of tax-
80 delinquent properties and any benefits realized from the authority granted by this subsection.

ARTICLE 21. WEST VIRGINIA LAND STEWARDSHIP CORPORATION.

§31-21-11. Land bank program.

1 (a) This article hereby authorizes the establishment of a voluntary state land bank
2 program. Under this program, the corporation is authorized to acquire properties, hold title and

3 prepare them for future use. Prior to acquiring any properties, the corporation shall conduct ~~all~~
4 ~~appropriate inquiries~~ site appropriate assessments to determine the environmental conditions or
5 issues associated with a particular property. The corporation shall not acquire title to any property
6 unless all pending liens have been satisfied and released. Liabilities, including, but not limited to,
7 environmental liabilities, shall not pass to the corporation by its acquisition of title. Participation in
8 the land bank program under this article shall not relieve an entity of any of its liabilities.

9 (b) The objective of the land bank program is to assist state and local government efforts
10 for economic development by accepting formerly used or developable properties and preparing
11 the properties so they can be conveyed to other parties to locate or expand businesses and create
12 or retain jobs in this state.

13 (c) The corporation may acquire by gift, devise, transfer, exchange, foreclosure, purchase
14 or otherwise on terms and conditions and in a manner the corporation considers proper, real or
15 personal property or rights or interests in real or personal property. The corporation may not
16 accept by any conveyance or other action, any liability for prior pollution or contamination liabilities
17 that occurred on the property prior to its conveyance to the corporation.

18 (d) Real property acquired by the corporation may be by purchase and sale agreement,
19 lease purchase agreement, installment sales contract, land contract or otherwise as may be
20 negotiated or structured. The corporation may acquire real property or rights or interests in real
21 property for any purpose the corporation considers necessary to carry out the purposes of this
22 article including, but not limited to, one or more of the following purposes:

- 23 (1) Use or development of property the corporation has otherwise acquired;
24 (2) To facilitate the assembly of property for sale or lease to any other public or private
25 person, including, but not limited to, a nonprofit or for-profit corporation;
26 (3) To conduct environmental remediation and monitoring activities.

27 (e) The corporation may also acquire by purchase, on terms and conditions and in a
28 manner the corporation considers proper, property or rights or interests in property.

29 (f) The corporation may hold and own in its name any property acquired by it or conveyed
30 to it by this state, a foreclosing governmental unit, a local unit of government, an
31 intergovernmental entity created under the laws of this state, or any other public or private person.

32 (g) All deeds, mortgages, contracts, leases, purchases, or other agreements regarding
33 property of the corporation, including agreements to acquire or dispose of real property, shall be
34 approved by the board of directors and executed in the name of the corporation or any single
35 purpose entity created by the board for the transaction.

36 (h) All property held by the corporation or a single purpose entity created by the board for
37 a transaction shall be inventoried and classified by the corporation according to title status and
38 suitability for use.

39 (i) A document including, but not limited to, a deed evidencing the transfer under this article
40 of one or more parcels of property to the corporation by this state or a political subdivision of this
41 state may be recorded within the office of the county clerk of the county in which the property is
42 located without the payment of a fee.

43 (j) The corporation shall notify the county commission and county assessor in the affected
44 county or counties upon receipt of an application for participation in the land bank program.