

# **WEST VIRGINIA LEGISLATURE**

## **2024 REGULAR SESSION**

**Introduced**

### **House Bill 4952**

By Delegate Foster

[Introduced January 22, 2024; Referred to the  
Committee on the Judiciary]

1 A BILL to amend and reenact §11A-3-55 of the Code of West Virginia, 1931, as amended, relating  
 2 to providing 60 days to persons who are served notice by purchaser of tax lien to redeem  
 3 subject property.

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

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

**§11A-3-55. Service of notice.**

1 (a) As soon as the Auditor has prepared the notice provided for in §11A-3-54 of this code,  
 2 he or she shall cause it to be served upon all persons named on the list generated by the  
 3 purchaser pursuant to the provisions of §11A-3-52 of this code. Such notice shall be mailed and, if  
 4 necessary, published at least 45 days prior to the first day a deed may be issued following the  
 5 Auditor'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 III-0  
 16 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 provided  
22 for process generally and shall be filed and preserved by the State Auditor in his or her office,  
23 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 same  
26 time the Auditor issues the required notices by certified mail, the Auditor shall forward a copy of the  
27 notice sent to the delinquent taxpayer by first class mail, or in the manner provided for serving  
28 process commencing a civil action, addressed to "Occupant", to the physical mailing address for  
29 the subject property. The physical mailing address for the subject property shall be supplied by the  
30 purchaser of the property, pursuant to the provisions of §11A-3-52 of this code. Where the mail is  
31 not deliverable to an address at the physical location of the subject property, the copy of the notice  
32 shall be sent to any other mailing address that exists to which the notice would be delivered to an  
33 occupant of the subject property.

34 (f) Following notice to persons described in subsection (a) of this section, those persons  
35 shall have 45 days to redeem the subject property pursuant to the provisions of §11A-3-52 of this  
36 code.

NOTE: The purpose of this bill is to provide 60 days to persons who are served notice by purchaser of tax lien to redeem subject property.

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