

# **WEST VIRGINIA LEGISLATURE**

## **2024 REGULAR SESSION**

**Introduced**

### **House Bill 5214**

By Delegate Foster

[Introduced January 26, 2024; Referred to the  
Committee on Finance]

1 A BILL to amend and reenact §11A-1-9 of the Code of West Virginia, 1931, as amended, relating to  
2 payment of taxes by co-owner or others.

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

**ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.**

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

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

13 ~~One who pays taxes on the interest of any other person shall be subrogated to the lien of~~  
14 ~~the state upon such interest. He shall lose his right to the lien, however, unless within thirty days~~  
15 ~~after payment he shall file with the clerk of the county court his claim in writing against the owner of~~  
16 ~~such interest, together with the tax receipt or a duplicate thereof. The clerk shall docket the claim~~  
17 ~~on the judgment lien docket in his office and properly index the same. Such lien may be enforced~~  
18 ~~as other judgment liens are enforced~~

NOTE: The purpose of this bill is to limit the payment of taxes by co-owners or other interested parties.

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