

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1943



ENROLLED

Senate Committee Substitute
For SENATE BILL No. 107

(By Mr. *Senate Committee*)

PASSED *March 12* 1943

In Effect *Twenty days from* Passage



107

ENROLLED

SENATE COMMITTEE SUBSTITUTE
FOR

Senate Bill No. 107

[Passed March 12, 1943: in effect ninety days from passage.]

AN ACT to amend and reenact chapter thirty-eight of the code of West Virginia, one thousand nine hundred thirty-one, by adding a new article thereto, to be designated as article ten-c, relating to the enforcement of tax liens in favor of the State of West Virginia, of political subdivisions thereof and of municipalities therein, as against purchasers of real estate and personal property for a valuable consideration, without notice; and providing for the recordation of such liens.

Be it enacted by the Legislature of West Virginia:

That chapter thirty-eight of the code of West Virginia, one thousand nine hundred thirty-one, be amended and reenacted by adding a new article thereto designated as article ten-c, to read as follows:

Article 10-C. State Tax Liens.

Section 1. *Recordation of Liens in Favor of State.* No
2 lien in favor of the State of West Virginia, or any political
3 subdivision thereof or of any municipality therein,
4 whether heretofore or hereafter accruing, except the lien
5 for taxes accruing under the provisions of article eight,
6 chapter eleven of the code of West Virginia, one thousand
7 nine hundred thirty-one, shall be enforceable as against
8 a purchaser (including lien creditor) of real estate or
9 personal property for a valuable consideration, without
10 notice, unless docketed, as hereinafter provided, in the
11 office of the clerk of the county court of the county where-
12 in such real estate or personal property is, before a deed
13 therefor to such purchaser is delivered for record to the
14 clerk of the county court of such county. The term "pur-

15 chaser” as used herein shall be construed to include lien
16 creditors whose liens were acquired and perfected prior
17 to such docketing.

Sec. 2. *Written Notices to Be Filed.* It shall be the duty
2 of the state tax commissioner, or the proper officers of the
3 political subdivisions of the state for such subdivisions and
4 of the proper officers of the municipalities for the municipi-
5 palities, having such liens, to file a written notice thereof
6 in the office of the clerk of the county court of the county
7 in which the property of the taxpayer against whom such
8 lien is claimed, is situate, certifying in said notice what
9 amount of money is owing to the State of West Virginia,
10 the political subdivision thereof or the municipality there-
11 in, on account of said lien from the taxpayer owing the
12 same; and the clerk of the county court of such county
13 shall, upon the filing of such notice, index the same in the
14 judgment or tax lien docket in his office as a tax lien
15 against the said taxpayer in favor of the State of West
16 Virginia, the political subdivision thereof or the municipi-
17 pality therein. Upon the satisfaction of such lien a prop-

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18 erly acknowledged release thereof for recordation shall be
19 delivered to the taxpayer by the proper officer.

20 All acts or parts of acts inconsistent or in conflict here-
21 with are hereby repealed.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Ray H. Johnson
Chairman Senate Committee

Fred S. Petroff
Chairman House Committee

Originated in the Senate

Takes effect Ninety days from passage

Fred B. Watkins
Clerk of the Senate

J. Adliff
Clerk of the House of Delegates

James Paull
President of the Senate

John C. Inuse
Speaker House of Delegates

The within approved this the 19th
day of March, 1943.

Matthew M. Neely
Governor.



Filed in the office of the Secretary of State
of West Virginia MAR 19 1943

Wm. S. O'BRIEN,
Secretary of State