

SB 627

FILED

2006 MAR 14 P 4: 37

OFFICE OF THE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
Regular Session, 2006

ENROLLED

SENATE BILL NO. 627

(By Senators Helmick and Minard)

PASSED March 6, 2006

In Effect 90 days from Passage

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Senate Bill No. 627

(BY SENATORS HELMICK AND MINARD)

[Passed March 6, 2006; in effect ninety days from passage.]

AN ACT to amend and reenact §38-10C-2 of the Code of West Virginia, 1931, as amended, relating to tax liens; allowing facsimile signatures while eliminating the requirement for notarization of notices of tax liens and releases of tax liens when facsimile signatures are used; and making technical changes to the requirements of recordation and release of tax liens.

Be it enacted by the Legislature of West Virginia:

That §38-10C-2 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 10C. STATE AND LOCAL TAX LIENS.

§38-10C-2. Notices of liens of state, political subdivisions and municipalities to be filed; indexes; release.

- 1 It is the duty of the Tax Commissioner, or the proper
- 2 officers of the political subdivisions of the state for its
- 3 subdivisions and of the proper officers of the municipali-

4 ties for the municipalities, having liens, to file a notice
5 thereof in the office of the clerk of the county commission
6 of the county in which the property of the taxpayer against
7 whom the lien is claimed, is situate, stating in the notice
8 what amount of money is owing to the State of West
9 Virginia, the political subdivision thereof or the municipi-
10 pality therein, on account of the lien from the taxpayer
11 owing the same; and the clerk of the county commission of
12 the county shall, upon the filing of notice, index the same
13 in the judgment or tax lien docket in his or her office as a
14 tax lien against the taxpayer in favor of the State of West
15 Virginia, the political subdivision thereof or the municipi-
16 pality therein. Upon the satisfaction of the lien, a release
17 thereof for recordation shall be signed and delivered to the
18 taxpayer by the proper officer. The signature of the Tax
19 Commissioner or the Tax Commissioner's designee on the
20 notice and on the release may be either a properly ac-
21 knowledged manual signature, or a facsimile signature
22 authenticated pursuant to the filing of an affidavit and a
23 manual signature with the Secretary of State in the
24 manner specified in section two, article fourteen, chapter
25 six of this code. The facsimile signature shall have the
26 same legal effect as the manual signature.

27 All acts or parts of acts inconsistent or in conflict
28 herewith are hereby repealed.

FILED

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

OFFICE WEST VIRGINIA SECRETARY OF STATE

Chandy White
.....
Chairman Senate Committee

R. B. ...
.....
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Samuel E. Holmes
.....
Clerk of the Senate

Buzgoy m. ...
.....
Clerk of the House of Delegates

Carl Ray Tomblin
.....
President of the Senate

Robert ...
.....
Speaker House of Delegates

The within *is approved* this the *14th*
Day of *March* 2006.

Earl Ray Tomblin
.....
Governor

PRESENTED TO THE
GOVERNOR

MAR 10 2006

Time 9:25 am