

# WEST VIRGINIA CODE: §11-4-13

## **§11-4-13. Lands purchased at tax sale for state or by an individual.**

Real estate purchased for the state at a sale for taxes shall not be omitted from the landbooks but the officer whose duty it is to make out the same, shall duly enter, classify and value annually such real estate, as though no such sale had occurred, until such real estate is redeemed or otherwise disposed of by the state, but no taxes shall be extended thereon while the same remains the property of the state; and there shall be noted on the landbooks by the officer whose duty it is to make out the same, opposite the name of the former owner, the time when the same was purchased by the state and for what year's taxes sold, and such officer shall continue such memorandum in the landbooks for succeeding years and until such real estate is redeemed or otherwise disposed of by the state; the Auditor shall also keep a record of such purchase. When real estate so purchased has been redeemed the officer whose duty it is to make out the landbooks shall note the fact therein for the year in which the redemption was made and shall classify and value the same at its true and actual value according to the rule prescribed in this chapter, and taxes shall thereafter be assessed and extended against the same; the Auditor shall, in the first month of the assessment year, certify to the officer whose duty it is to make out the landbooks, a list of such lands in his county as have been so redeemed within the preceding year. When real estate is sold to an individual for taxes, the officer whose duty it is to make out the landbooks shall continue to enter, classify and value such real estate annually in the landbooks in the name of the former owner until the purchaser obtains a deed therefor; such officer shall then enter the real estate so purchased in the name of the purchaser and shall classify and value the same according to the rule prescribed by this chapter. The assessor in listing, classifying and valuing property sold to the state, shall list the same alphabetically in said property books in such manner, preferably at the end of the list for each district, that such valuation shall not be included in the totals certified to the levying bodies for levy purposes.