WEST VIRGINIA CODE: §11A-3-72

§11A-3-72. Release of taxes and interest.

In view of the great uncertainty and confusion existing in the Auditor's records of delinquent lands for the years prior to one thousand nine hundred thirty-six, due to the insufficient and inadequate reports by former school land commissioners and the doubtful status of delinquent or forfeited undivided interests, the Legislature finds that it will be impossible to provide a speedy method for disposing of delinquent and forfeited lands and for conveying to the purchasers of such lands a secure title, unless some action is taken to prevent the certifications and sale of lands which were formerly redeemed from or were sold by such commissioners, but which appear on the Auditor's records, as unsold and unredeemed. Wherefore, it is the purpose and intent of the Legislature to release all taxes, interest and charges that may be due on any real estate in this state for the assessment year one thousand nine hundred thirty-five and for all years prior thereto, and all such taxes, interest and charges are hereby declared to be fully paid. If all the taxes due on any land for the assessment year one thousand nine hundred thirty-six and for all years subsequent thereto have been paid, all title to any such land theretofore acquired by the state and any land subject to the authority and control of the Auditor shall be and is hereby released.

The Auditor, in computing the amount necessary for redemption as provided in section thirty-eight of this article, and in preparing the list of lands for certification to the deputy commissioner as provided in section forty-four of this article, shall use the assessment year one thousand nine hundred thirty-six as the initial year for which taxes are to be charged. He shall specify the year in which the state acquired title, but if such year was prior to the year one thousand nine hundred thirty-six, shall charge no taxes for any year prior thereto, nor shall he charge any interest, fees, penalties or costs for any years prior to the year one thousand nine hundred thirty-six.

Nothing contained in this section shall be held or construed to affect in any way the right of a person claiming title to any land by transfer, as provided in section three, article XIII of the Constitution of West Virginia prior to the repeal of said Constitutional provision in the year one thousand nine hundred ninety-two.

WV Legislature