

130

ENROLLED BILL

Senate Bill No. 130

(By Mr. Hatfield)

Passed March 14, 1931

In Effect from Passage

Originating in the Senate Takes effect from Passage
M. S. Hobbs Clerk of the Senate. P. H. Keady Clerk of the House of Delegates.

CORRECTLY ENROLLED

Lawrence Meadows
Chairman House Committee.

Jacob H. D. Denny
Chairman Senate Committee.

ENROLLED BILL

(S. B. No. 130)

[Passed March 14, 1931; in effect from passage.]

AN ACT to provide for the payment of taxes and redemption of real estate, delinquent and forfeited, for the non-payment of taxes thereon for the year one thousand nine hundred and twenty-seven and for the years prior thereto upon the payment of the original tax thereon; providing for time, limitations thereon, and exceptions; and relating to charges, claims and rights arising through such delinquency.

Be it enacted by the Legislature of West Virginia:

Section 1. The owner of real estate delinquent and forfeited
2 for the non-payment of taxes for the year one thousand nine
3 hundred and twenty-seven, and/or for the non-payment of

CORRECTLY ENROLLED

Samuel Madison

Chairman House Committee.

Joseph D. Smith

Chairman Senate Committee.

4 taxes for any year prior thereto, where such real estate has
5 not heretofore been sold to any party other than the state of
6 West Virginia, may have the right to redeem the same as here-
7 inafter set out.

8 The state auditor, having received proof of title when such
9 proof is deemed necessary, and required by him that the person
10 requesting the right of redemption has a legal right to so re-
11 deem such real estate, is hereby expressly authorized and re-
12 quired to permit redemption in his office of all such lands for-
13 feited to the state for the year one thousand nine hundred and
14 twenty-seven and any year prior thereto against which such
15 forfeited lands proceedings in the circuit courts have not been
16 instituted as required by the constitution and the statutes of
17 this state.

18 The owners of all such lands may, on or before the thirtieth
19 day of June, one thousand nine hundred and thirty-one redeem
20 all such lands by the payment to the auditor of the original
21 amount of taxes charged with interest at the rate of twelve per
22 centum per annum and no other fees, percentages, commis-
23 sions, penalties or costs of any kind whatsoever shall be added
24 to the original amount of taxes.

CORRECTLY ENROLLED

Jacob D. Smith
Chairman Senate Committee.

Benjamin M. Mason
Chairman House Committee.

Enrolled S. B. No. 130]

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25 When such payment is made the auditor shall properly ac-
26 count for such taxes in the manner provided by general law,
27 relating to delinquent and forfeited real estate and redemptions
28 applicable to such taxes in effect at the time of the passage of
29 this act; and the auditor may require from the commissioners
30 of school lands, the circuit and county clerks such information
31 as may be necessary to carry out the provisions of this act.

32 Upon such payment such taxes and all fees, percentages,
33 commissions, penalties and costs, which might have been added
34 under the provisions of such general law, and all claims thereon
35 of the state of West Virginia and of any county, district or
36 municipality thereof, which might have arisen under such gen-
37 eral law, against such owner shall be discharged; and all rights
38 that might have been acquired by compliance with the pro-
39 visions of such general law shall vest in such owner. Such
40 owner aforesaid, may, in like manner, pay such taxes after the
41 thirtieth day of June, one thousand nine hundred and thirty-
42 one, but not later than November thirtieth, one thousand nine
43 hundred and thirty-one, with interest thereon at the rate of
44 ten per centum per annum from January first, one thousand
45 nine hundred and thirty-one until paid, with the same rights

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Ernest M. Mason

Chairman House Committee.

Joseph D. Smith

Chairman Senate Committee.

46 and privileges otherwise herein provided for.

47 The provisions of this act are applicable likewise to de-
48 linquent municipal real estate not certified to the state auditor
49 when delinquent, and the municipal taxes thereon remaining
50 unpaid may be paid to the municipal collector and the real
51 estate so redeemed.

52 This act shall be in effect until, and including November
53 thirtieth, one thousand nine hundred and thirty-one and shall
54 not be in effect after that date.

CORRECTLY ENROLLED

Jacob D. Smith
Chairman Senate Committee.

Harvey W. Mendenhall
Chairman House Committee.

J. Alfred Taylor
Speaker of the House of Delegates.

R. H. Kipp
Clerk of the House of Delegates.

W. G. Hatfield
President of the Senate.

M. S. Holmes
Clerk of the Senate.

The within is *Approved*
18th
this *March* day of *March*, 1931.

W. G. Hatfield
Governor.

Filed in the office of the Secretary of State
of West Virginia **MAR 19 1931**
GEORGE W. STACEY,
Secretary of State.