

1174

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1935

—●—

## ENROLLED

HOUSE BILL No. 44

(By Mr. Strauss)

—●—

PASSED March 8 1935

In Effect 90 days from Passage

44

**ENROLLED**  
**House Bill No. 44**

(BY MR. STROUSS)

---

[Passed March 8, 1935; in effect ninety days from passage.]

---

AN ACT to amend and reenact sections thirty-two and thirty three, article ten, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, relating to the redemption of any portion or portions of, or any undivided interest or interests in any tract or tracts of land or town or city lot, returned delinquent for the nonpayment of taxes thereon and purchased by the state of West Virginia.

*Be it enacted by the Legislature of West Virginia:*

That sections thirty-two and thirty-three, article ten, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, be and the same are hereby amended and reenacted so as to read as follows:

Section 32. Any person having a right to redeem any tract

2 or part of a tract of land, or any town or city lot purchased  
3 by the state at a sale therefor for the nonpayment of the taxes  
4 thereon, who may desire to redeem a less quantity than the  
5 whole amount sold, may have the part or parts thereof which  
6 he desires to redeem surveyed and laid off by metes and bounds,  
7 and shall return a plat and description thereof to the clerk of  
8 the county court of the county in which the same was so sold,  
9 who shall record the same in the deed book in his office together  
10 with the affidavits thereto attached, required by the next suc-  
11 ceeding section.

12 Any person having a right to redeem any undivided interest  
13 in any tract of land, town or city lot purchased by the state  
14 at a sale therefor for the nonpayment of the taxes thereon, who  
15 may desire to redeem such undivided interest, may have the  
16 assessment divided by the assessor of said county who shall  
17 certify to the auditor the former owners of all interests there-  
18 in and the interests so owned by each and the proportionate  
19 part of the assessed value of each interest.

Sec. 33. To every such plat and description there shall be  
2 an affidavit appended by the surveyor or person making the  
3 same, that such plat and description and the quantity of land

4 mentioned therein is, as he verily believes, correct; and the clerk  
5 shall give to the person filing the same a certificate of the fact  
6 of the filing of such plat or plats, and of the quantity of land  
7 contained therein, and, if there be more than one such plat,  
8 the quantity contained in each. Upon the presentation of such  
9 certificate to the auditor, and the payment into the treasury of  
10 the proper proportion of the taxes and interest due on such  
11 part or parts of the land or undivided interest in the land, so  
12 sold, as the quantity so proposed to be redeemed bears to the  
13 whole tract or part of a tract sold and purchased by the state  
14 as aforesaid, the auditor shall issue his certificate of redemption  
15 as hereinbefore provided for the part or parts of such real  
16 estate or undivided interest in the land, so redeemed. If such  
17 real estate be redeemed in separate parcels, th same shall be  
18 entered and charged with taxes on the land books of the proper  
19 county in separate parcels, as contained in the plats and de-  
20 scriptions thereof filed and recorded in the office of the clerk of  
21 the county court a saforesaid.

22 The auditor shall issue certificates of redemption for undi-  
23 vided interests hereunder, and alter and correct the records in  
24 his office to show the facts as its interests redeemed and unre-

25 deemed, and notify the county clerk and assessor accordingly.

26-27 Every such certificate of any assessor showing the former  
28 owners of the undivided interests and the proportions formerly  
29 owned or held by each as required in the last preceding section,  
30 shall be likewise presented to the auditor and upon the payment  
31 of the proportionate amount of tax due on such undivided in-  
32 terest so to be redeemed according to the valuations placed there-  
33 on by said assessor. The auditor shall likewise issue his certi-  
34 ficate of redemption the same as hereinbefore provided for.

35 Every such certificate of any assessor showing the former  
36 owners of the undivided interests and the proportions formerly  
37 owned or held by each as required in the last preceding section,  
38 shall be likewise presented to the auditor and upon the pay-  
39 ment of the proportionate amount of tax due on such undivided  
40 interest so to be redeemed according to the valuations placed  
41 thereon by said assessor. The auditor shall likewise issue his  
42 certificate of redemption the same as hereinbefore provided  
43 for.

44 Every such certificate so presented to the auditor shall be by  
45 him carefully preserved in his office, and the fact of such re-  
46 demption, with the amount of taxes so redeemed, the name

47 and interest of the person or persons so redeeming, and the  
48 names and interest of owners of the remaining undivided in-  
49 terests not so redeemed shall be certified by the auditor to the  
50 commissioner of school lands of said county with the list of  
51 lands purchased by the state for such year, and not redeemed,  
52 that the remaining interests only may be disposed of by said  
53 commissioner of school lands in the manner provided by law.  
54 And in like manner it shall be the duty of the commissioner of  
55 school lands to allow the redemption of any such portion of a  
56 tract or tracts of land, or of a town or city lot, or of an undi-  
57 vided interest in such tract, or lot after the list of lands so pur-  
58 chased by the state and not redeemed from the auditor shall be  
59 certified to him by the auditor, in the same manner and time  
60 as is provided for the redemption of entire tracts or lots from  
61 him.

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

*Clinton F. Howard*  
Chairman Senate Committee

*Amos M. Tuckers*  
Chairman House Committee

Originated in the *House of Delegates*

Takes effect *90 days from* passage.

*Phineas M. ...*  
Clerk of the Senate

*Geo. S. Hance*  
Clerk of the House of Delegates

*Chas. E. Hays*  
President of the Senate

*Thomas B. ...*  
Speaker House of Delegates.

The within *is approved* this the *15<sup>th</sup>*

day of *March*, 1935.

*H. S. K...*  
Governor.

Filed in the office of the Secretary of State  
of West Virginia.

**MAR 15 1935**  
Wm. S. O'BRIEN,  
Secretary of State