

1176

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1935

—●—

ENROLLED

HOUSE BILL No.

45

(By Mr.

Strauss)

—●—

PASSED

March 8

1935

In Effect

90 days from

Passage

45

ENROLLED

House Bill No. 45

(By MR. STROUSS)

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

AN ACT to amend and reenact section twenty-three, article nine, chapter seventeen, acts of the Legislature of West Virginia, first extraordinary session, one thousand nine hundred thirty-three, relating to the redemption of any portion or portions of any undivided interest or interests in any tract or tracts of land or town or city lot, returned delinquent for nonpayment of taxes thereon.

Be it enacted by the Legislature of West Virginia:

That section twenty-three, article nine, chapter seventeen, acts of the Legislature of West Virginia, first extraordinary session, one thousand nine hundred thirty-three, be amended and reenacted to read as follows:

Section 23. The sheriff or collector of every county shall, at

2 or before the session of the county court at which the county
3 levy is to be laid, present to such court three lists, mentioned
4 in section twenty of this article, for examination. The court
5 having become satisfied of the correctness of such lists, or
6 having corrected them if erroneous, shall direct their clerk to
7 certify copies thereof to the auditor. The original lists shall
8 be preserved by the clerk in his office, and the list of real
9 estate delinquent shall be recorded by the clerk in a well-
10 bound book to be kept by him for the purpose. Such taxes
11 shall bear interest at the rate of three-fourths of one per cent per
12 month, and the sheriff shall collect the taxes and interests. If
13 any taxpayer, whose property is returned delinquent shall pay
14 the taxes and interest before the sale hereinafter provided for,
15 the sheriff shall give him a duplicate receipt one of which shall
16 be filed with the clerk of the county court, who shall note such
17 payment in the margin of the record of such delinquency. The
18 sheriff shall account for all delinquent tax collections in the
19 same way he accounts for other taxes.

20 Any person owning any part of a tract or parcel of land
21 or of any town or city lot, the whole of which has been returned
22 delinquent in the name of another, or any person owning any

23 undivided interest in a tract or parcel of land, or in any town
24 or city lot, assessed in its entirety to one, more or all of the
25 owners thereof, may, if he or they desire to pay the taxes on such
26 portion of said property or on his undivided interest in the same,
27 do so upon complying with the requirements of sections thirty-
28 two and thirty-three, article ten, chapter eleven in reference
29 to the redemption of land where the same has been sold and
30 purchased by the state: *Provided, however,* That if the part
31 upon which any such person desire to pay the tax shall be a
32 town or city lot and the same shall be designated by number or
33 other definite description upon any plat of such town or addition
34 thereto filed in the county clerk's office, and there shall be any
35 data on the land books where such land is charged from which
36 the sheriff can correctly ascertain the taxes properly charge-
37 able to such lot, it shall be his duty to compute the proper
38 proportion of taxes chargeable to such lot or part of lot, and
39 upon payment of the same such lot shall be discharged from
40 said delinquency without any other proceeding being necessary.

41 And if there be no such data on the land books where such
42 land or town or city lot is charged, such person so desiring
43 to redeem such portion or undivded interest in the same may

44 secure from the assessor of said county a certificate showing
45 a division of the values of the part or interest so to be re-
46 deemed, and the owner or owners thereof, from which the
47 sheriff shall compute the proper proportion of taxes upon the
48 part, lot, part of lot or undivided interest so to be redeemed. The
49 sheriff shall return all such certificates to the clerk of the county
50 court of his said county, where the same shall be filed for preser-
51 vation.

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

Clinton Howard
Chairman Senate Committee

Amos M. Tiedens
Chairman House Committee

Originated in the

House of Delegates

Takes effect

90 days from passage.

Charles E. Hodge
Clerk of the Senate

John S. Stace
Clerk of the House of Delegates

Chas. E. Hodge
President of the Senate

John S. Stace
Speaker House of Delegates.

The within

is approved this the *13th*

day of

March, 1935.

Wm. S. O'Brien
Governor.

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

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

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of West Virginia.

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Secretary of State