## WEST VIRGINIA LEGISLATURE

FIRST EXTRAORDINARY SESSION, 1936

## ENROLLED

HOUSE BILL No.

(By Mr. Thomas

PASSED June 16 1936

In Effect Passage

## House Bill No. 2

(By Mr. Thomas)

[Passed June 16, 1936; in effect from passage.]

AN ACT to extend the time for redemption of real estate sold for the non-payment of taxes assessed and levied thereon and purchased for the state, and providing that in making redemption of such real estate no interest, costs, fees or penalties shall be required to be paid for any year previous to the year one thousand nine hundred thirty-three.

Be it enacted by the Legislature of West Virginia:

Section 1. Notwithstanding the provisions of section thirty,
2 article ten, chapter eleven of the code of West Virginia, or
3 the provisions of any other statute, the previous owner of any
4 real estate sold for the non-payment of taxes assessed and
5 levied thereon and purchased for the state, and including real
6 estate certified to the commissioner of school lands of the

7 respective counties, and including real estate against which 8 suits have been instituted but no sale and confirmation of 9 sale made, the heirs or assigns of such previous owner, or any 10 person having a right to a lien on such real estate or having 11 a right to charge it for a debt, may, on or before the thirtieth 12 day of June, one thousand nine hundred thirty-seven, redeem 13 the same by paying to the Auditor of the state of West Vir-14 ginia the amount of all state, state school, county, school dis-15 triet, and other district taxes, and all municipal corporation 16 taxes, including such taxes as were or should have been 17 assessed thereon for the year in which the same was sold, to-18 gether with such additional sums as would have accrued there-19 on for all of such taxes if the same had not been purchased for 20 the state.

- In making such redemption, no interest, costs, fees or pen-22 alties shall be required to be paid for any year or years prior 23 to the year one thousand nine hundred thirty-three, but for 24 the year one thousand nine hundred thirty-three and for the 25 years subsequent thereto, such interest, costs, fees and pen-26 alties shall be required to be paid as are provided for by law.
- 27 When real estate is redeemed from the Auditor under the

28 provisions of this act he shall execute triplicate receipts, one 29 copy to be retained in the files of his office and two copies to 30 be delivered to the person paying such taxes, and when one 31 copy of such redemption receipt shall be presented to the clerk 32 of the county court of the county in which the real estate so 33 redeemed is situated, such clerk shall record and file such re-34 ceipt, and shall note such redemption on the records of his 35 office wherein the sale of such real estate is shown. For such 36 services the clerk shall receive no fee.

Sec. 2. It shall be the duty of the Auditor of this state to 2 accept payment of the taxes mentioned in section one of this 3 act and to disburse same as other tax moneys are disbursed. 4 He shall report monthly to the assessors of the several counties 5 all redemptions permitted under the provisions of this act.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.
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Chairman Senate Committee
Sulsit, M. Stand
Chairman House Committee
Originated in the House of Helegales
Takes effect passage.
(Horles Marie Land Company)
Clerk of the Senate with odd on the Senate
Clerk of the House of Delegates
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President of the Senate
Speaker House of Delegates.
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day of, 1936.
J.S. Governor.

of West Virginia. Wm. S. O'BRIEN, Secretary of State