WEST VIRGINIA LEGISLATURE
FIRST EXTRAORDINARY SESSION, 1936

ENROLLED

HOUSE BILL No. 2

(By Mr. Thomas)

PASSED June 16, 1936

In Effect from Passage
ENROLLED

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 redemp-
tion 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 trict, 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.
21 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
provisions of this act he shall execute triplicate receipts, one
copy to be retained in the files of his office and two copies to
be delivered to the person paying such taxes, and when one
copy of such redemption receipt shall be presented to the clerk
of the county court of the county in which the real estate so
redeemed is situated, such clerk shall record and file such re-
ceipt, and shall note such redemption on the records of his
office wherein the sale of such real estate is shown. For such
services the clerk shall receive no fee.

Sec. 2. It shall be the duty of the Auditor of this state to
accept payment of the taxes mentioned in section one of this
act and to disburse same as other tax moneys are disbursed.
He shall report monthly to the assessors of the several counties
all redemptions permitted under the provisions of this act.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Clinton F. Howard
Chairman Senate Committee

Chairman House Committee

Originated in the House of Delegates

Takes effect upon passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 20th day of June, 1936.

Governor

Filed in the office of the Secretary of State of West Virginia. JUN 22, 1936

Wm. S. O'Brien,
Secretary of State