WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1939

ENROLLED

HOUSE BILL No. 944

(By Mr. White)

PASSED March 11, 1939

In Effect from Passage
ENROLLED

House Bill No. 244
(BY MR. WHITE)

[Passed March 11, 1939; in effect from passage.]

AN ACT to amend and reenact section thirty, article ten, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, relating to redemption from tax purchase by the state; and providing that the person redeeming real estate delinquent for nonpayment of taxes thereon may be subrogated to the lien of the state.

Be it enacted by the Legislature of West Virginia:

That section thirty, article ten, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, be amended and reenacted to read as follows:

Article 10. Sale of Real Estate for Taxes.

Section 30. Redemption of Real Estate Delinquent for Nonpayment of Taxes and from Tax Purchase by State; and Subrogation of the Person Redeeming to the Lien of the State.
The previous owner of any real estate so sold and purchased for the state, his heirs or assigns, or any person having a right to charge it for a debt, may, within one year from the sale thereof, redeem the same by paying into the state treasury the amount of all state, state school, county, school district, independent school district and other district taxes, and all municipal corporation taxes, with the interest due on each class of taxes at the time of such purchase, including such taxes as were or should have been assessed thereon for the year in which the same was sold and the cost of publication of such real estate in the delinquent list, together with such additional sums as would have accrued thereon for all of such taxes if the same had not been purchased for the state, with interest thereon at the rate of twelve per cent per annum from the twentieth day of January in the year following that in which the same would have accrued. If the person redeeming the real estate purchased by the state, or redeeming the real estate before the sale thereof as delinquent for the nonpayment of the taxes thereon, is a person having a right to charge it for a debt, such person shall be subrogated to the lien of the state, state school, county, school district, other
district taxes, and all municipal taxes in the amount paid by such person in making any such redemption, together with interest on such amount at the rate of six per cent per annum from the time of the payment thereof until paid; and such person shall have for such amount so paid by him, together with the interest thereon, the same priority over other liens on the real estate as the lien of the state, state school, county, school district, other district taxes, and all municipal taxes, except as to other taxes then due and unpaid to the state, state school, county, school district, other district taxes, and all municipal corporation taxes, or thereafter to become due to the state, state school, county, school district, other district taxes, and all municipal corporations. It shall be the duty of such lien holder, or other person having the right to charge such real estate with a debt, to file his paid receipt from the sheriff or his official certificate of redemption from the state auditor with the county clerk of the county in which such real estate is located for recordation, and such person shall, in any foreclosure, vendor's lien, general creditors' suit, or in any suit brought for the purpose of selling real estate, be entitled to have the amount paid by him
All acts and parts of acts inconsistent herewith are hereby repealed.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

E. O. Wise
Chairman Senate Committee

Walter B. Balzer
Chairman House Committee

Originated in the House

Takes effect upon passage.

Charles G. Hynard
Clerk of the Senate

Joseph W. Lewis
Clerk of the House of Delegates

J. Monroe
President of the Senate

James A. Thomas
Speaker of the House of Delegates

The within..............this the...........

day of.............., 1939.

Governor.

Filed in the office of the Secretary of State of West Virginia MAR 17, 1939

Wm. S. O'Brien,
Secretary of State