

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1939



# ENROLLED

HOUSE BILL No. 244

(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 Non-*  
2 *payment of Taxes and from Tax Purchase by State; and*  
3 *Subrogation of the Person Redeeming to the Lien of the State.*

4 The previous owner of any real estate so sold and purchased  
5 for the state, his heirs or assigns, or any person having a  
6 right to charge it for a debt, may, within one year from the  
7 sale thereof, redeem the same by paying into the state treasury  
8 the amount of all state, state school, county, school district,  
9 independent school district and other district taxes, and all  
10 municipal corporation taxes, with the interest due on each  
11 class of taxes at the time of such purchase, including such  
12 taxes as were or should have been assessed thereon for the  
13 year in which the same was sold and the cost of publication  
14 of such real estate in the delinquent list, together with such  
15 additional sums as would have accrued thereon for all of such  
16 taxes if the same had not been purchased for the state, with  
17 interest thereon at the rate of twelve per cent per annum  
18 from the twentieth day of January in the year following  
19 that in which the same would have accrued. If the person  
20 redeeming the real estate purchased by the state, or redeeming  
21 the real estate before the sale thereof as delinquent for the  
22 nonpayment of the taxes thereon, is a person having a right  
23 to charge it for a debt, such person shall be subrogated to  
24 the lien of the state, state school, county, school district, other

25 district taxes, and all municipal taxes in the amount paid  
26 by such person in making any such redemption, together  
27 with interest on such amount at the rate of six per cent per  
28 annum from the time of the payment thereof until paid;  
29 and such person shall have for such amount so paid by him,  
30 together with the interest thereon, the same priority over  
31 other liens on the real estate as the lien of the state, state  
32 school, county, school district, other district taxes, and all  
33 municipal taxes, except as to other taxes then due and unpaid  
34 to the state, state school, county, school district, other district  
35 taxes, and all municipal corporation taxes, or thereafter to  
36 become due to the state, state school, county, school district,  
37 other district taxes, and all municipal corporations. It shall  
38 be the duty of such lien holder, or other person having the  
39 right to charge such real estate with a debt, to file his paid  
40 receipt from the sheriff or his official certificate of redemption  
41 from the state auditor with the county clerk of the county  
42 in which such real estate is located for recordation, and such  
43 person shall, in any foreclosure, vendor's lien, general  
44 creditors' suit, or in any suit brought for the purpose of  
45 selling real estate, be entitled to have the amount paid by him

in redemption of such real estate, with interest thereon, decreed to him as such lien.

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. Wiseman*

Chairman Senate Committee

*Zeke B. Walker*

Chairman House Committee

Originated in the

*House of*

Takes effect

passage.

*Chas. D. Smith*

Clerk of the Senate

*Geo. S. Hall*

Clerk of the House of Delegates

*Wm. M. K. K.*

President of the Senate

*James L. Thomas*

Speaker House of Delegates

The within

*affirmed*

this the

*16<sup>th</sup>*

day of

*March*

, 1939.

*John A. Lee*

Governor.



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

Wm. S. O'BRIEN,  
Secretary of State