

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1939

ENROLLED

SENATE BILL No. 41

(By Mr. Danall)

PASSED March 2nd 1939

In Effect Jan Passage



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Senate Bill No. 41

(BY MR. PAULL)

[Passed March 2, 1939; in effect from passage.]

AN ACT to extend the time for redemption of real estate sold for the nonpayment of taxes assessed and levied thereon and purchased for the state, and/or forfeited, or forfeited for non-entry, or for any other cause, and providing the method or methods of computing the amount of taxes required for the redemption of such real estate with reference to its valuation and classification, requiring certificates of redemption and reports to be made by the auditor with respect to such real estate, requiring the auditor to accept payment of such delinquent taxes and disburse the same, and providing that in making redemption of such real estate no interests, costs, fees or

penalties shall be required to be paid for any year previous to the year one thousand nine hundred thirty-three, and providing penalties for violations.

Be it enacted by the Legislature of West Virginia:

Section 1. *Redemption of Real Estate Sold for the Nonpayment of Taxes, and/or Forfeited to the State, or Forfeited for Non-Entry or Forfeited for Any Other Cause.* Notwithstanding the provisions of section thirty, article ten, chapter eleven, and sections one and five, article three, chapter thirty-seven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended, or the provisions of any other statute, the auditor of the state of West Virginia shall permit the previous owner of any real estate, or the heirs or assigns of such previous owner, or any person having a right to a lien on such real estate, or the right for charging same with a debt, sold for the nonpayment of taxes assessed and levied thereon and purchased for the state, or certified to the state auditor as ex officio state commissioner of forfeited lands, as forfeited for non-entry on the land books of the several counties, and including real estate certified as forfeited to the former commissioners of school lands of the respective coun-

18 ties including real estate against which suits have been in-
19 stituted, but on which no sale or confirmation of sale has been
20 made, to redeem such real estate, provided application to re-
21 deem shall be made on or before the thirtieth day of June, one
22 thousand nine hundred thirty-nine, by paying to the auditor of
23 the state of West Virginia, for deposit in the state treasury,
24 as hereinafter provided, the amount of all state, county, school
25 district, and other district taxes and all municipal corporation
26 taxes including such taxes as were or should have been as-
27 sessed thereon for the year in which the same was sold to the
28 state, and such taxes that should have been assessed thereon
29 for the year or years which said real estate was omitted from
30 the land books, together with such additional sums as would
31 have accrued thereon, by assessment and levy for all subse-
32 quent years' taxes, and prior to such redemption, if the same
33 had not been purchased for the state, and/or forfeited for
34 non-entry, or forfeited for any other cause.

35 In computing the amount of taxes required for redemption
36 of real estate under the provisions of this act, where no taxes
37 were extended thereon by reason of the title being vested in
38 the state, the auditor shall in all cases use the valuation and

39 classification, if any, as shown on the property books of the
40 county wherein such real estate is situated and placed thereon
41 by the county assessor and/or the board of review and equali-
42 zation; and if no such valuation and classification is shown on
43 such property books by reason of the title being vested in the
44 state, the auditor shall compute the amount of taxes for such
45 year or years on the basis of the last classification and valuation
46 placed thereon by the assessor and/or board of review and
47 equalization, and not otherwise: *Provided, however, That*
48 if on the first day of January of any such year or years in
49 which no classification or valuation appears upon the prop-
50 erty books as aforesaid, substantial improvements were made
51 or added to such real estate or destroyed thereon, the assessor
52 shall, upon application of any person or persons entitled to
53 redeem such real estate, classify and place a new valuation
54 thereon, in accordance with the rule prescribed by section
55 one, article three of chapter eleven of the code of West Vir-
56 ginia, one thousand nine hundred thirty-one, as amended, and
57 certify the same to the auditor, and such new valuation and
58 classification shall be used by the auditor in computing the
59 amount of taxes for such year or years. *Provided further,*

60 That if the auditor is unable to ascertain from the property
61 books the classification of any such real estate for any year
62 or years subsequent to one thousand nine hundred thirty-
63 two, and no substantial improvements were added thereto or
64 destroyed thereon so as to warrant a new valuation as herein
65 provided, he may apply to the county assessor for a proper
66 classification of such real estate and upon receipt of such ap-
67 plication from the auditor the assessor shall make such investi-
68 gation and inspection of the real estate as need be and certify
69 to the auditor a proper classification thereof for such year or
70 years as required, and the auditor shall be governed by such
71 certification in computing the amount of taxes for such year
72 or years; and any assessor who shall certify a new valuation
73 or classification of real estate for any year or years, except
74 as in this section provided, shall be guilty of malfeasance in
75 office and upon conviction thereof shall be fined not less than
76 one hundred dollars and shall be removed from office.

77 In making such redemption, no interest, costs, fees or pen-
78 alties shall be required to be paid for any year or years prior
79 to the year one thousand nine hundred thirty-three, but for
80 the year one thousand nine hundred thirty-three and for the

81 years subsequent thereto such interests, costs, fees and pen-
82 alties shall be required to be paid as provided by law.

83 When real estate is redeemed from the auditor under the
84 provisions of this act, he shall execute certificates of re-
85 demption in triplicate, the original to be retained in the files
86 of his office, one copy to be delivered to the person at whose
87 instance said real estate is redeemed, and the second copy to
88 be mailed to the clerk of the county court of the county where-
89 in such real estate is situated, and said clerk shall file and
90 index the same in his office and such redemption shall be noted
91 on the delinquency and land sales records in his office for
92 the year or years covered by such certificate. The auditor
93 shall also report monthly to the assessors and to the county
94 clerks of the several counties, all redemptions permitted un-
95 der the provisions of this act, and such reports shall be re-
96 corded and indexed by the county clerk in a separate volume
97 to be provided for such purpose. No fee shall be charged
98 for such recordation, filing or notations on the records in said
99 clerk's office.

Sec. 2. *Auditor to Accept and Disburse Tax Payments;*

2 *Reports to Assessors.* It shall be the duty of the auditor of this

3 state to accept payment of the taxes mentioned in section
4 one of this act and to disburse same as other tax monies are
5 disbursed.

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

Ed. Wiseman
Chairman Senate Committee

Deed. Walter
Chairman House Committee

Originated in the *Senate*

Takes effect *from* passage

Stanley
Clerk of the Senate

Wm. S. Hall
Clerk of the House of Delegates

Wm. S. Hall
President of the Senate

James H. Thomas
Speaker House of Delegates

The within *approved* this the *6th*

day of *March*, 1939.

Thomas A. Lee
Governor.

Filed in the office of the Secretary of State
of West Virginia. **MAR 7 1939**
Wm. S. O'BRIEN,
Secretary of State