WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1939

ENROLLED

SENATE BILL No. 41

(By Mr. [Signature])

PASSED March 2nd, 1939

In Effect.........Passage
ENROLLED

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-
ties including real estate against which suits have been instituted, but on which no sale or confirmation of sale has been made, to redeem such real estate, provided application to redeem shall be made on or before the thirtieth day of June, one thousand nine hundred thirty-nine, by paying to the auditor of the state of West Virginia, for deposit in the state treasury, as hereinafter provided, the amount of all state, county, school district, and other district taxes and all municipal corporation taxes including such taxes as were or should have been assessed thereon for the year in which the same was sold to the state, and such taxes that should have been assessed thereon for the year or years which said real estate was omitted from the land books, together with such additional sums as would have accrued thereon, by assessment and levy for all subsequent years' taxes, and prior to such redemption, if the same had not been purchased for the state, and/or forfeited for non-entry, or forfeited for any other cause.

In computing the amount of taxes required for redemption of real estate under the provisions of this act, where no taxes were extended thereon by reason of the title being vested in the state, the auditor shall in all cases use the valuation and
classification, if any, as shown on the property books of the county wherein such real estate is situated and placed thereon by the county assessor and/or the board of review and equalization; and if no such valuation and classification is shown on such property books by reason of the title being vested in the state, the auditor shall compute the amount of taxes for such year or years on the basis of the last classification and valuation placed thereon by the assessor and/or board of review and equalization, and not otherwise: Provided, however, That if on the first day of January of any such year or years in which no classification or valuation appears upon the property books as aforesaid, substantial improvements were made or added to such real estate or destroyed thereon, the assessor shall, upon application of any person or persons entitled to redeem such real estate, classify and place a new valuation thereon, in accordance with the rule prescribed by section one, article three of chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, and certify the same to the auditor, and such new valuation and classification shall be used by the auditor in computing the amount of taxes for such year or years. Provided further,
That if the auditor is unable to ascertain from the property books the classification of any such real estate for any year or years subsequent to one thousand nine hundred thirty-two, and no substantial improvements were added thereto or destroyed thereon so as to warrant a new valuation as herein provided, he may apply to the county assessor for a proper classification of such real estate and upon receipt of such application from the auditor the assessor shall make such investigation and inspection of the real estate as need be and certify to the auditor a proper classification thereof for such year or years as required, and the auditor shall be governed by such certification in computing the amount of taxes for such year or years; and any assessor who shall certify a new valuation or classification of real estate for any year or years, except as in this section provided, shall be guilty of malfeasance in office and upon conviction thereof shall be fined not less than one hundred dollars and shall be removed from office.

In making such redemption, no interest, costs, fees or penalties shall be required to be paid for any year or years prior to the year one thousand nine hundred thirty-three, but for the year one thousand nine hundred thirty-three and for the
years subsequent thereto such interests, costs, fees and penalties shall be required to be paid as provided by law.

When real estate is redeemed from the auditor under the provisions of this act, he shall execute certificates of redemption in triplicate, the original to be retained in the files of his office, one copy to be delivered to the person at whose instance said real estate is redeemed, and the second copy to be mailed to the clerk of the county court of the county where such real estate is situated, and said clerk shall file and index the same in his office and such redemption shall be noted on the delinquency and land sales records in his office for the year or years covered by such certificate. The auditor shall also report monthly to the assessors and to the county clerks of the several counties, all redemptions permitted under the provisions of this act, and such reports shall be recorded and indexed by the county clerk in a separate volume to be provided for such purpose. No fee shall be charged for such recordation, filing or notations on the records in said clerk's office.

Sec. 2. Auditor to Accept and Disburse Tax Payments; Reports to Assessors. 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 monies are
disbursed.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate

Takes effect from passage

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within bill approved this the 6th day of March, 1939.

Governor.

Filed in the office of the Secretary of State of West Virginia MAR 7, 1939

Wm. S. O'Brien, Secretary of State