

WEST VIRGINIA LEGISLATURE  
REGULAR SESSION, 1939



ENROLLED

*Sen. Comm. Sub. for*

SENATE BILL No. 53

(By Mr.....)

PASSED *Feb. 20th* 1939

In Effect *Ninety days for* Passage



# ENROLLED

SENATE COMMITTEE SUBSTITUTE

FOR

## Senate Bill No. 53

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[Passed February 20, 1939; in effect ninety days from passage.]

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[Reported from Committee February 2, 1939.]

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AN ACT to amend and reenact section thirteen, article four, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the entry in the land books of lands purchased at tax sales.

*Be it enacted by the Legislature of West Virginia:*

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

Section 13. Real estate purchased for the state at a sale  
2 for taxes shall not be omitted from the land books but the

3 officer whose duty it is to make out the same, shall duly enter,  
4 classify and value annually such real estate, as though no  
5 such sale had occurred, until such real estate is redeemed or  
6 otherwise disposed of by the state, but no taxes shall be  
7 extended thereon while the same remains the property of the  
8 state; and there shall be noted on the land books by the  
9 officer whose duty it is to make out the same, opposite the  
10 name of the former owner, the time when the same was  
11 purchased by the state and for what year's taxes sold, and  
12 such officer shall continue such memorandum in the land  
13 books for succeeding years and until such real estate is  
14 redeemed or otherwise disposed of by the state; the auditor  
15 shall also keep a record of such purchase. When real estate  
16 so purchased has been redeemed the officer whose duty it is  
17 to make out the land books shall note the fact therein for  
18 the year in which the redemption was made and shall  
19 classify and value the same at its true and actual value  
20 according to the rule prescribed in this chapter, and taxes  
21 shall thereafter be assessed and extended against the same;  
22 the auditor shall, in the first month of the assessment year,  
23 certify to the officer whose duty it is to make out the land

24 books, a list of such lands in his county as have been so  
25 redeemed within the preceding year. When real estate is  
26 sold to an individual for taxes, the officer whose duty it is to  
27 make out the land books shall continue to enter, classify and  
28 value such real estate annually in the land books in the name  
29 of the former owner until the purchaser obtains a deed  
30 therefor; such officer shall then enter the real estate so  
31 purchased in the name of the purchaser and shall classify  
32 and value the same according to the rule prescribed by this  
33 chapter. The assessor in listing, classifying and valuing  
34 property sold to the state, shall list the same alphabetically  
35 in said property books in such manner, preferably at the  
36 end of the list for each district, that such valuation shall  
37 not be included in the totals certified to the levying bodies  
38 for levy purposes.

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

*Frank Miller*  
Acting Chairman Senate Committee

*Geoff Braker*  
Chairman House Committee

Originated in the *Senate*

Takes effect *thirty days* for passage

*Charles R. Miller*  
Clerk of the Senate

*Wm. S. Hall*  
Clerk of the House of Delegates

*Wm. M. Mason*  
President of the Senate

*James Kay Thomas*  
Speaker House of Delegates

The within *approved* this the *23<sup>rd</sup>*

day of *February*, 1939.

*James S. White*  
Governor.

