

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

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

[Reported from Committee February 2, 1939.]

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 Bracker
Chairman House Committee

Originated in the *Senate*

Takes effect *thirty days for* passage

Charles Miller
Clerk of the Senate

Wm. S. Hall
Clerk of the House of Delegates

Wm. S. Hall
President of the Senate

James Kay Thomas
Speaker House of Delegates

The within *approved* this the *23rd*

day of *February*, 1939.

James S. Hall
Governor.



Filed in the office of the Secretary of State
of West Virginia. **FEB 24 1939**

Wm. S. O'BRIEN,
Secretary of State