

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1943

ENROLLED

Committee Substitute
for HOUSE BILL No. 327
originating in the committee on Forfeited
Delinquent and Unappropriated Lands
(By Mr. _____)

PASSED March 11, 1943

In Effect from Passage

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ENROLLED
COMMITTEE SUBSTITUTE FOR
House Bill No. 327

(Originating in the Committee on Forfeited, Delinquent and
Unappropriated Lands)

[Passed March 11, 1943; in effect from passage.]

AN ACT to amend and reenact sections seven and eight, article one; to amend and reenact section thirteen, article two and to add to article two a new section to be numbered ten-a; to amend and reenact sections two, twenty-one, twenty-two, and forty-one, article three; and to amend and reenact sections six, seven, eight, nine, ten, twenty-one, twenty-eight, thirty-two, thirty-four, thirty-eight, forty-three, and fifty, article four, and to add to article four a new section to be numbered twenty-two-a; all of chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, and all relating to the collection

and enforcement of property taxes and to the sale of lands for the school fund.

Be it enacted by the Legislature of West Virginia:

That sections seven and eight, article one, be amended and reenacted; that section thirteen, article two, be amended and reenacted; and that section ten-a be added to article two; that sections two, twenty-one, twenty-two and forty-one, article three, be amended and reenacted; that sections six, seven, eight, nine, ten, twenty-one, twenty-eight, thirty-two, thirty-four, thirty-eight, forty-three and fifty, article four, be amended and reenacted, and that section twenty-two-a be added to article four; all of chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, to read as follows:

**CHAPTER 11-A. COLLECTION AND ENFORCEMENT OF
PROPERTY TAXES.**

Article 1. Accrual and Collection of Taxes.

Section 7. *No Collection of Current Taxes Until Delinquent Taxes are Paid.*—The sheriff, in preparing his tax receipts for any current year shall examine and compare them with the delinquent list for the preceding

5 year in his hands, and if any tract is found to be de-
6 linquent for the preceding year, shall note the fact on
7 his current receipts and shall decline to receive current
8 taxes on any land where it appears to his office that a
9 prior years taxes are unpaid. Acceptance of current taxes
10 through oversight shall not relieve the owner of any
11 land, of the liability to pay prior taxes and penalties im-
12 posed for nonpayment.

Sec. 8. *Notice of Time and Place for Payment.*—It shall
2 be the duty of the sheriff to give notice by posting at not
3 less than six public places in each magisterial district,
4 for at least ten days before the time appointed, that be-
5 tween September fifteenth and November first he will
6 attend at one or more of the most public and convenient
7 places in each district, such places to be specified in the
8 notice, for the purpose of receiving taxes due by the
9 people residing or paying taxes in such district. The
10 notice shall also state that those who pay the first in-
11 stallment of their taxes on or before November first
12 will be entitled to a discount of two and one-half per
13 cent. Like notice shall be given that between March

14 fifteenth and May first, he will again appear in each dis-
15 trict for the collection of taxes, and that those who pay
16 their second installment on or before May first will be
17 entitled to the same discount. Any sheriff failing to
18 post the notice herein required shall forfeit one hundred
19 dollars for each failure. Failure of the sheriff to post
20 such lists shall not impair the right of the state to collect
21 such taxes.

22 The county court of any county may order that the
23 above notice shall also be given by advertisement. Such
24 an order, once entered, shall continue in effect until
25 rescinded by the county court. Upon entry of such or-
26 der, the sheriff shall, besides posting as required above,
27 insert the proper notice in two newspapers of opposite
28 politics, if such there be in the county, once a week for
29 two successive weeks next preceding the first day of
30 October or the first day of April as the case may be. For
31 every failure so to advertise, the sheriff shall forfeit one
32 hundred dollars.

Article 2. Delinquency and Methods of Enforcing Payment.

Section 10-a. *Notice of Delinquency.*—On or after June

2 first of each year, the sheriff may prepare and insert
3 twice in two newspapers of opposite politics published
4 in the county a notice stating in effect that the taxes
5 assessed for the previous year have become delinquent,
6 and that unless paid by June thirtieth will be included
7 for publication in the forthcoming delinquent lists. Of
8 the costs of publishing this notice, the county court shall
9 pay an amount not to exceed the regular commercial
10 rate for a display advertisement of twelve column inches.

Sec. 13. *Publication and Posting of Delinquent Lists.*—

2 A copy of each of the delinquent lists shall be posted at
3 the front door of the courthouse of the county at least
4 two weeks before the session of the county court at
5 which they are to be presented for examination. At
6 the same time, a copy of each list shall be printed once
7 in two newspapers of opposite politics, if such there be
8 in the county, and the costs of printing, not to exceed
9 twenty-five cents per item for each insertion in each
10 newspaper, shall be paid out of the county treasury; but
11 in such publication, only the aggregate amount of the
12 taxes owed by each person need be published. To cover

13 the costs of preparing, publishing and posting the delin-
14 quent lists, a charge of one dollar shall be added to the
15 taxes and interest already due on each item listed.

16 Any person, whose taxes were delinquent on July
17 first, may have his name removed from the delinquent
18 lists prior to the time the same is delivered to the news-
19 papers for publication, by paying to the sheriff the full
20 amount of the taxes and costs owed by such person at
21 the date of such redemption. The sheriff shall collect a
22 charge of only fifty cents if redemption is made before the
23 list is delivered for publication. Costs collected by the
24 sheriff hereunder which are not expended for publica-
25 tion shall be paid into the general county fund.

Article 3. Sale of Land for Taxes.

Section 2. *Second Publication and Posting of List of*
2 *Delinquent Real Estate; Notice.*—On or before November
3 tenth of each year, the sheriff shall prepare a second list
4 of delinquent lands, which shall include all real estate
5 in his county remaining delinquent as of November
6 first, together with a notice of sale, in form or effect as
7 follows:

8 Notice is hereby given that the following described
 9 tracts or lots of land or undivided interests therein in
 10 the county of _____, which are delinquent for
 11 the nonpayment of taxes for the year (or years) 19_____,
 12 will be offered for sale by the undersigned sheriff (or
 13 collector) at public auction at the front door of the
 14 courthouse of the county, between the hours of ten
 15 in the morning and four in the afternoon on the _____ day
 16 of _____, 19_____.

17 Each unredeemed tract or lot, or each unredeemed part
 18 thereof or undivided interest therein, or so much thereof
 19 as may be necessary, will be sold for the amount due
 20 thereon, as set forth in the following table:

Name of Person charged with taxes	Quantity of Land	Local description	Total amount of taxes, interest & charges due to date of sale
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21 Any of the aforesaid tracts or lots, or part thereof or an
 22 undivided interest therein, may be redeemed by the
 23 payment to the undersigned sheriff (or collector) be-

24 fore sale, of the total amount of taxes, interest and
25 charges due thereon up to the date of redemption.

26 Given under my hand this.....day of.....,
27 19.....

28

29 Sheriff (or collector).

30 The sheriff shall publish the list and notice, once a
31 week for four successive weeks prior to the sale date
32 fixed in the notice, in two newspapers of opposite poli-
33 tics, if such there be in the county, and the costs of
34 printing, not to exceed twenty-five cents per item for
35 each insertion in each newspaper, shall be paid out of
36 the county treasury. He shall also post a copy of such
37 list and notice at the front door of the courthouse at
38 least four weeks before the sale. If there is no news-
39 paper published in the county, or if no such newspaper
40 will publish the list and notice for the compensation
41 provided by law, then the sheriff shall also post a copy
42 of the notice, but not of the delinquent list, at some pub-
43 lic place in each magisterial district at least twenty days
44 before the sale. In such case the notice shall also state

45 that the delinquent list has been posted at the front
46 door of the courthouse.

47 To cover the costs of preparing, publishing and post-
48 ing the delinquent list, a charge of two dollars and fifty
49 cents shall be added to the taxes, interest and charges
50 already due on each item listed. The sum of the taxes,
51 interest to the date of sale, and other charges shall be
52 stated in the list as the total amount due.

53 Any person, whose taxes were delinquent on Novem-
54 ber first, may have his name removed from the delinquent
55 list prior to the time the same is delivered to the news-
56 paper or newspapers for publication by paying to the
57 sheriff the full amount of taxes and costs owed by such
58 person at the date of such redemption. In such cases, the
59 sheriff shall include but fifty cents of the costs provided
60 in this section in making such redemption. Costs collected
61 by the sheriff hereunder which are not expended for
62 publication shall be paid into the general county fund.

Sec. 21. *Report or Survey of Real Estate Purchased.*—

2 Except as provided in the following section, an individual
3 purchaser at the tax sale, his heirs or assigns, must at his

4 or their expense, have the county surveyor or a compe-
5 tent surveyor or civil engineer make either a report or a
6 survey of the real estate purchased. The report shall
7 contain such a description of the property as will iden-
8 tify it, and shall specify the metes and bounds thereof, if
9 ascertainable without a survey, unless there is a re-
10 corded plat of such property to which reference can be
11 made. If a survey is preferred, a plat of the property
12 and description thereof by metes and bounds must be ob-
13 tained from the surveyor. If the sale was of an un-
14 divided interest in any property, the report or survey
15 shall be of the entire property. The report or the plat
16 and description must be filed with the clerk of the county
17 court within the time specified in section twenty of this
18 article. The fact and time of such filing shall be endorsed
19 by the clerk on the report or on the plat and description.

Sec. 22. Survey When Part of Tract Is Purchased.—

2 Whenever only part of a tract is sold for the taxes due
3 on the entire tract, the purchaser of such part, his heirs
4 or assigns, must, at his or their expense, have the part
5 so purchased surveyed by the county surveyor and laid

6 off by metes and bounds. The area so laid off shall be
7 bounded in part by some one or more of the lines of the
8 tract, to be selected by the purchaser, his heirs or as-
9 signs. The part chosen shall not include any of the im-
10 provements on the tract, if this can be avoided, and shall
11 be in one body, the length of which shall, whenever
12 practicable, be not more than twice the breadth. A plat
13 of the part so laid off and a description thereof, to be
14 prepared by the surveyor, mentioned in the preceding
15 section, must be filed with the clerk of the county court
16 within the time specified in section twenty of this ar-
17 ticle. The fact and time of such filing shall be endorsed
18 by the clerk on the plat and description.

Sec. 41. *Publication by Sheriff of Sales List.*—Within
2 one month after completion of the sale, the sheriff shall
3 prepare and publish for two successive weeks in two
4 newspapers of opposite politics, if such there be in the
5 county, otherwise in some newspaper published in the
6 county, a list of all the sales made by him, in form or
7 effect as follows:

8 List of real estate sold in the county of _____, in

9 the month (or months) of _____, 19____, for
 10 nonpayment of taxes thereon for the year (or years)
 11 19____, and purchased by individuals or by the State of
 12 West Virginia:

Name of Person Charged with Taxes	Local description of Lands	Quantity of Land Charged	Quantity of Land Sold	Name of Purchaser	Whole Amount Paid by Purchaser
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13 The owner of any real estate listed above, or any other
 14 person entitled to pay the taxes thereon, may, however,
 15 redeem such real estate as provided by law.

16 Given under my hand this ____ day of _____,
 17 19____.

18 In addition to the publication required above, the sher-
 19 iff shall post a copy of such list at the front door of the
 20 court house. If no newspaper will publish the list for the
 21 compensation provided by law, or if there is no newspa-
 22 per published in the county, the sheriff shall also post a
 23 copy of the list at some public place in each magisterial
 24 district in the county. The costs of printing the sales list,
 25 not to exceed twenty-five cents per item for each inser-
 26 tion in each newspaper, shall be paid out of the county
 27 treasury. To cover the costs of preparing, publishing and

28 posting such list, a charge of one dollar and fifty cents
29 shall be added to the taxes, interest and charges already
30 due on each item listed.

Article 4. Sale of Lands for School Fund.

Section 6. *Auditor's Record of Delinquent Lands.*—The
2 auditor shall preserve and keep in his office as a perma-
3 nent record of all delinquent lands, the delinquent rec-
4 ords referred to in section fourteen, article two, and the
5 sales records referred to in section thirty-eight, article
6 three of this chapter, and shall enter on such records all
7 forfeited, escheated, and waste and unappropriated lands
8 reported to him as are required in section eight of this
9 article. These records shall, as to every tract listed, set
10 forth the information available as to quantity, local de-
11 scription, and, except in the case of waste and unappro-
12 priated lands, the name of the former owner and the re-
13 spective dates of delinquency, sale to the state, dates of
14 nonentry and forfeiture, or escheat, as the case may be.
15 These records shall be prima facie evidence of all matters
16 required by this section to be set forth therein, including

17 the propriety of the description of lands as delinquent,
18 forfeited, escheated, or waste and unappropriated.

Sec. 7. *Operating Fund for Land Department in Auditor's Office.*—The auditor shall set up a special operating
2 fund for the land department in his office. He shall pay
3 into such fund all redemption fees, all publication or
4 other charges collected by him, if such charges were paid
5 by or were payable to him, and all payments made to
6 him by sheriffs under the provisions of section fifty-one
7 of this article, except such part thereof as represents state
8 taxes and interest received by the sheriff for redemptions
9 after certification and before sale. The fund shall be used
10 by the auditor to pay any sums owing him to deputy commissioners for services rendered under the provisions of
11 this article, circuit court costs, and costs for preparation
12 and service of notices under the provisions of this article,
13 and to pay for the operation and maintenance of the land
14 department in his office. The surplus, over and above an
15 amount of twenty-five thousand dollars, remaining in the
16 fund at the end of any fiscal year, shall be paid by the
17 auditor into the general school fund.

Sec. 8. *Officers to Report Lands Subject to Sale.*—

2 Whenever an assessor, or clerk of the county court, or
3 county surveyor learns of the existence within the county
4 of any forfeited land, he shall promptly report that fact
5 to the auditor, together with his information relating
6 thereto. The county surveyor shall also report all waste
7 and unappropriated lands within his county, except lands
8 lying under the bed of a navigable stream, and shall in
9 his report specify the quantity, the local description, and
10 any claims of title thereto. The assessor, as escheator,
11 shall likewise report all lands which escheat to the state.

Sec. 9. *Auditor to Certify List of Lands to Be Sold.*—

2 On or after the first day of January, one thousand nine
3 hundred forty-three and on or before the first day of
4 July of each year thereafter, the auditor shall certify to
5 the circuit court of each county a list of all lands in the
6 county subject to sale under this article which have been
7 under his control as state commissioner of forfeited and
8 delinquent lands for at least one year before certification.
9 He shall note the fact of certification on his record of de-
10 linquent lands. Upon completion of a list for certification,

11 a charge of one dollar shall be added to the taxes, interest
12 and charges already due on each item listed to cover the
13 costs incurred by the auditor in the preparation of the
14 list and in the event of any sale or redemption, the same
15 shall be paid into the operating fund provided for in this
16 article.

17 Each of the four classes of land subject to sale shall be
18 listed separately. The list shall be arranged by districts
19 and, except in the case of waste and unappropriated lands,
20 alphabetically by name of the former owner. The list
21 shall state as to each item listed, the information required
22 by section six of this article to be set forth in the auditor's
23 record of delinquent lands and shall specify as to each
24 tract listed as delinquent or forfeited, the amount of taxes
25 and interest due for each year prior to certification, the
26 publication and other charges due, with interest, and the
27 total currently due, which total shall, except for the re-
28 demption fee, correspond to the sum required for redemp-
29 tion from the auditor on the date of certification. The
30 specification of taxes due shall as to delinquent land com-
31 mence with those for nonpayment of which it was sold,

32 and as to forfeited land with those properly chargeable
33 to it for the first year of nonentry.

34 The items listed shall be numbered consecutively, and
35 all subsequent orders, entries, applications or proceedings
36 under this article in respect to any item shall refer to its
37 number and to the year of certification. All tracts, lots,
38 or parcels sold to the state as a unit shall be treated by
39 the auditor as a single item for purposes of certification.
40 Subject to the provisions of this section, the auditor shall
41 prescribe a form for the list and shall provide in such
42 form adequate space to show the subsequent history and
43 final disposition of each item certified.

44 The list shall be made in quadruplicate. The auditor
45 shall keep the original and shall send one copy to the clerk
46 of the circuit court, one to the clerk of the county court,
47 and one to the deputy commissioner. The clerk of the
48 county court shall bind his copy in a permanent book to
49 be labeled "Report of State Commissioner of Forfeited
50 and Delinquent Lands" and shall note the fact of the cer-
51 tification of each item on his record of delinquent lands.
52 The clerk of the circuit court shall preserve his copy in a

53 suitable and convenient manner until each item therein
54 certified has been finally disposed of. Such copies shall
55 become a permanent record, as to such delinquent and
56 forfeited lands and shall be preserved as such in the
57 auditor's and county clerk's offices.

Sec. 10. *Redemption after Certification and Before Sale.*

2 —In order to redeem after certification and before sale,
3 any person having a right of redemption under the pro-
4 visions of section eight, article three of this chapter, must
5 apply to the deputy commissioner. The deputy com-
6 missioner shall thereupon compute the amount required
7 for redemption by adding to the amount stated in the
8 auditor's list as the total due on the date of certification,
9 interest on such amount at the rate of twelve percent
10 per annum from such date to the date of redemption,
11 and such of the following fees and charges as may be
12 due: (1) Such fee for the certificate of redemption as
13 is provided by section nine, article three of this chapter,
14 for redemption from the auditor, together with an addi-
15 tional fee of one dollar for the deputy commissioner for
16 execution of the certificate. (2) A charge of one dollar

17 for preparation and certification of the list. (3) A fee of
18 one dollar for compensation of the deputy commissioner.

19 (4) A charge of one dollar for costs of the proceedings
20 in the circuit court, if redemption is after application to
21 the court as provided in section fourteen of this article.

22 (5) A charge of one dollar for publication and posting of
23 the list and the notice of sale, if redemption is after pub-
24 lication, has begun.

25 The amount so found to be due shall be entered by
26 the deputy commissioner on a blank order, to be signed
27 by him, directing the sheriff to receive and give his re-
28 ceipt for such amount. The order, thus filled in and signed,
29 shall be presented to the sheriff when payment is made.
30 The auditor shall prescribe the form of the order and
31 shall furnish copies thereof to each deputy commissioner.

32 Partial redemption, as provided for in sections eight and
33 thirteen, article three of this chapter, shall not be al-
34 lowed at any time after certification.

Sec. 21. *Sale by Deputy Commissioner; Report to Cir-*
2 *cuit Court.*—On the day fixed by order of the court or
3 judge, the deputy commissioner shall sell, in the man-

4 ner specified in the notice of sale and for at least the
5 amount stated to be due in the published list of lands
6 to be sold, each unredeemed item included in such list,
7 unless the sale thereof has been suspended. If the sale
8 is not completed on that day, it shall be continued from
9 day to day until all the land has been disposed of. For
10 the purpose of receiving the proceeds of the sale, it shall
11 be the duty of the sheriff to attend all such sales con-
12 ducted by the deputy commissioner in his county.

13 The deputy commissioner shall prepare a report for the
14 circuit court which shall show what was done with re-
15 spect to all lands, ordered to be sold. The report shall
16 state as to each item whether it was redeemed before
17 sale, was suspended from sale, or was sold, and if sold,
18 the name of the purchaser. The report shall, within ten
19 days after the sale, be filed with the clerk of the circuit
20 court who shall note on his certified list the information
21 given with respect to each tract.

Sec. 22-a. *Return of Purchase Money.*—Whenever, after
2 sale and before confirmation thereof, it is discovered that
3 the land sold was nonexistent or that it had been the

4 subject of a duplicate or improper assessment or was
5 transferred to others under the provisions of article thir-
6 teen of the constitution of the state of West Virginia, the
7 purchaser shall be entitled to a return of the purchase
8 money. Upon request of a purchaser so entitled, it shall
9 be the duty of the deputy commissioner to apply to the
10 circuit court, or to the judge thereof in vacation, for an
11 order directing the sheriff to return the purchase money.
12 If satisfied that the application is proper, the court or
13 judge shall enter the order applied for, but no costs shall
14 be taxed in connection with such an application. Upon
15 entry of such an order, the clerk of the court shall no-
16 tify the assessor, who shall make the necessary correc-
17 tions in the land books in his office.

Sec. 28. *Redemption After Sale to Public Land Cor-*
2 *poration and Before Confirmation.*—After the sale of any
3 forfeited or delinquent land to the Public Land Corpora-
4 tion, any person having a right of redemption under the
5 provisions of section eight, article three of this chapter,
6 may redeem such land at any time before confirmation
7 of the sale by paying to the sheriff upon the order of

8 the deputy commissioner the following amounts: (1)

9 The amount for which the property was bid in for the
10 Public Land Corporation, with interest at the rate of
11 twelve percent per annum from the date of sale. (2) Such
12 fee for the certificate of redemption as is provided by
13 section nine, article three of this chapter for redemption
14 from the auditor, together with an additional fee of one
15 dollar for the deputy commissioner for execution of the
16 certificate. (3) Such compensation for preparing the list
17 of those to be served with notice as may have been earned
18 by the deputy commissioner under the provisions of sec-
19 tion thirty-three of this article. (4) All expenses which
20 may have been incurred in giving the notice required by
21 sections thirty-seven and thirty-eight of this article.

22 Upon presentation to the deputy commissioner of the
23 sheriff's receipt for the amount due, the deputy commis-
24 sioner shall issue a certificate of redemption as required
25 by section eleven of this article, and shall comply with
26 all other provisions of that section in respect to such
27 certificate. The deputy commissioner shall report the re-

28 demption to the clerk of the circuit court, who shall note
29 the fact of redemption on his certified list.

Sec. 32. *Conditions Precedent to Confirmation of Sale*
2 *to Individual Purchaser.*—In order to have the sale of any
3 forfeited or delinquent land confirmed, an individual pur-
4 chaser, his heirs or assigns, within ninety days after the
5 sale, or within such extension of time as may for good
6 cause shown be granted by the court or judge during the
7 ninety day period, must: (1) secure and file with the
8 clerk of the circuit court the report or plat and descrip-
9 tion provided for in section thirty-four of this article;
10 (2) examine the title in order to prepare a list of those
11 to be served with notice to redeem and apply to the court
12 or judge, for an order directing the clerk to prepare and
13 serve the notice as provided in sections thirty-six and
14 thirty-eight of this article; and (3) deposit, or offer to
15 deposit with the clerk a sum sufficient to cover the cost
16 of preparing and serving the notice. A purchaser of
17 escheated or waste and unappropriated land must meet
18 only the first of these requirements and, as soon as he
19 has done so, may apply for an order confirming the sale.

20 For failure to do anything required by this section within
21 the time allowed, the purchaser shall lose all the benefits
22 of his purchase, and the land shall be included by the
23 auditor in his next certification of lands to the circuit
24 court.

25 If the person requesting preparation and service of the
26 notice is an assignee of the purchaser, he shall, at the
27 time of the request, file with the clerk a written assign-
28 ment to him of the purchaser's rights, executed, acknowl-
29 edged and certified in the manner required to make a
30 valid deed.

Sec. 34. *Report or Survey of Real Estate Purchased.*—

2 An individual purchaser, his heirs or assigns, must at
3 his or their expense have the county surveyor or some
4 competent surveyor or civil engineer make such a report
5 or survey of the real estate purchased as is required by
6 section twenty-one, article three of this chapter. The
7 report or plat and description must be filed with the clerk
8 of the circuit court within ninety days after the sale, or
9 within the extension of time granted by the court or judge
10 as provided in section thirty-two of this article. The fact

11 and time of such filing shall be endorsed by the clerk on
12 the report or on the plat and description and shall be noted
13 by him on his certified list.

Sec. 38. *Service of Notice.*—As soon as the clerk has
2 prepared the notice provided for in either of the two
3 preceding sections, he shall cause it to be served upon
4 the following persons: (1) the person in whose name
5 the real estate was forfeited or was returned delinquent
6 and sold, or, in case of his death, his heir or devisee and
7 his personal representative, if such there be; (2) any
8 grantee of such person, or his heir or devisee and his per-
9 sonal representative, if such there be, if a conveyance of
10 such real estate is recorded or filed for record in the of-
11 fice of the clerk of the county court; (3) any person hav-
12 ing a lien upon such real estate disclosed by any paper
13 recorded in the county clerk's office, and (4) any other
14 person having such an interest in the property as would
15 entitle him to redeem, if the existence of such interest
16 appears of record.

17 The notice shall be personally served upon all such per-
18 sons residing or found in the state in the manner pro-

19 vided for serving process commencing a suit, on or be-
20 fore the fifteenth day following the order for service of
21 such notice. If any person entitled to notice is a non-
22 resident of the state or if his residence is unknown to
23 the clerk and cannot by due diligence be discovered, the
24 notice shall be served by publication, directed to him, his
25 heirs, and his or their assigns, once a week for three
26 successive weeks in some newspaper published in the
27 county in which such real estate is located, or if no
28 newspaper is published in the county, then in some
29 newspaper of general circulation in the county; and if
30 the person so named be deceased, the notice so pub-
31 lished shall constitute notice to his heirs and their
32 assigns. If service by publication is necessary, publica-
33 tion shall be commenced within three weeks after the
34 order for service of the notice was made and a copy of the
35 notice shall at the same time be sent by registered mail,
36 return receipt requested, to the last known address of
37 the person served. The return of service of such notice
38 and the affidavit of publication, if any, shall be in the
39 manner provided for process generally, and shall be filed

40 and preserved by the clerk in his office, together with
41 any return receipts for notices sent by registered mail.

42 The cost of serving notices to redeem from the Public
43 Land Corporation shall be paid out of the operating fund
44 for the land department in the auditor's office.

Sec. 43. *Title Acquired.*—Whenever under the provi-
2 sions of this article a purchaser, his heirs or assigns, shall
3 have obtained a deed for any real estate from the deputy
4 commissioner, he or they shall thereby acquire all such
5 right, title, and interest, in and to the real estate, as was,
6 at the time of the execution and delivery of the deed,
7 vested in or held by the state or by any person who was
8 entitled to redeem, unless such person is one who, being
9 required by law to have his interest separately assessed
10 and taxed, has done so and has paid all the taxes due
11 thereon, or unless the rights of such person are expressly
12 saved by the provisions of section twenty-four, forty-five,
13 forty-six, forty-seven, or forty-nine of this article. The
14 deed shall be conclusive evidence of the acquisition of
15 such title. The title so acquired shall relate back to the
16 date of the sale. The title acquired by the Public Land

17 Corporation upon confirmation of a sale to it shall be the
18 same as that acquired by an individual purchaser under
19 the provisions of this section.

Sec. 50. *Annual Report of Deputy Commissioner to*
2 *Auditor.*—In December of each year the deputy commis-
3 sioner shall prepare a report, on forms to be furnished
4 by the auditor, showing the present status of, and all
5 steps which have been taken in the proceeding in respect
6 to, each item certified to the circuit court in his county,
7 final disposition of which is not shown in any preceding
8 annual report. Such report shall be prepared in quin-
9 tuplet. On or before the last day of December the original
10 shall be sent to the auditor, one copy to the clerk of the
11 county court, one copy to the clerk of the circuit court,
12 each of whom shall make the necessary notations on his
13 certified list. The fourth copy shall be sent to the assessor
14 who shall make the necessary changes in his land books.
15 For failure to make the report required by this section,
16 the deputy commissioner shall forfeit one hundred dol-
17 lars.

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

Ray F. Quinn
Chairman Senate Committee

Fred F. Rotzoff
Chairman House Committee

Originated in the House of Delegates

Takes effect from passage.

Fred B. Watkins
Clerk of the Senate

J. Ashliff
Clerk of the House of Delegates

James P. Rhee
President of the Senate

John E. Cawson
Speaker House of Delegates

The within approved this the 19th
day of March, 1943.

Matthew M. Reely
Governor.

Filed in the office of the Secretary of State
of West Virginia MAR 19 1943

Wm. S. O'BRIEN,
Secretary of State