WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1953

ENROLLED

HOUSE BILL No. 166

(By Mr. Brooks of Berkeley)

PASSED February 20, 1953

In Effect from Passage

File in the Office of the Secretary of State
FEB 26 1953
O. Pitt O'Brien,
Secretary of State
ENROLLED

House Bill No. 166
(By Mr. Bowles and Mr. Seibert)

[Passed February 20, 1953; in effect from passage.]

AN ACT to amend article four, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as last amended, by adding thereto a new section, to be designated section thirty-nine-a, providing for the release of all taxes, interest and charges due on any land assessed by erroneous or invalid description, interest or estate, name of owner, or assessment district, provided the taxes levied thereon under such assessments have been paid and the identity of the land intended can be ascertained; to release all title of the state thereto; to provide that no error or invalidity in description, district, interest or estate, or name of owner in assessing land shall result in forfeiture for non-entry; and set forth the type of evidence by which the identity of such land may be ascertained.
Be it enacted by the Legislature of West Virginia:

That article four, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as last amended, be amended by adding thereto a new section, to be designated thirty-nine-a, to read as follows:

Section 39-a. Release of Taxes, Interest and Charges on Land Assessed by Erroneous Description, etc.; Misdescription, etc., Not to Result in Forfeiture.—In view of the large number of lots, parcels and tracts of land in this state which are entered on the landbooks by descriptions, or statement of interest or estate, or name of owner, or in a taxing district, which are erroneous or deficient in various particulars, and the large number of lots, parcels and tracts of land in this state, and interests and estates therein, which appear on the landbooks by entries which have been or may be considered to be irregular, erroneous, invalid or void in various particulars because of the way in which the name of the owner, the area, the lot or tract number or reference, the local description, the statement of the interest or estate and other particulars are stated, or because the entries are in the
wrong taxing district; and the uncertainty which exists as to whether the payment of taxes thereon prevents the land intended to be assessed from being forfeited for non-entry; and in view of the necessity for permitting the owners of such land to pay taxes thereon in safety and to relieve from and avoid double payment of taxes on the same land in such cases: it is the purpose and intent of the Legislature to, and it hereby does, release all taxes and charges that may be or become due or unpaid, or considered to be or become due or unpaid, on any such lot, parcel or tract of land in this state for each year that the taxes charged thereon under such entry have been or shall be paid, even though the entry be entirely different in description or otherwise from the land intended or be completely deficient, provided the identity of the land intended by such entry can be ascertained. All title acquired by the state of West Virginia by forfeiture of land because of any such entry for any such year is hereby released and granted to the owner of such land in all cases where the identity of the land intended by such entry can be ascertained. No such entry heretofore
or hereafter made for any such year shall constitute, or be considered to constitute, a failure of the owner of such land to have the same entered on the landbooks and to have himself charged with taxes thereon, or an omission of the same from the landbooks, or shall result in, or be considered to have resulted in, a forfeiture for non-entry of the land intended by such entry, if the identity of the land intended by such entry can be ascertained. Such identity may be ascertained by any available evidence, parol or written, of record or not of record, including but not limited to tracing back prior years landbook entries and valuations to a transfer to the present or a former owner, notations on the landbooks and on other records in the office of the assessor for the current and prior years, conveyances to and from the present and former owners, and all pertinent evidence not within the foregoing classes. The provisions of this section are remedial and shall be liberally construed for the relief of landowners.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House of Delegates

Takes effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 26th day of February, 1953.

Governor