

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1953



# ENROLLED

HOUSE BILL No. 166

(By Mr. Bowles E. Serbert)



PASSED February 20 1953

In Effect from Passage



FILED IN THE OFFICE OF THE SECRETARY OF STATE  
OF WEST VIRGINIA

**FEB 26 1953**

**D. MITT O'BRIEN,**

SECRETARY OF STATE

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**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*  
2 *on Land Assessed by Erroneous Description, etc.; Mis-*  
3 *description, etc., Not to Result in Forfeiture.*—In view of  
4 the large number of lots, parcels and tracts of land in  
5 this state which are entered on the landbooks by descrip-  
6 tions, or statement of interest or estate, or name of owner,  
7 or in a taxing district, which are erroneous or deficient  
8 in various particulars, and the large number of lots,  
9 parcels and tracts of land in this state, and interests and  
10 estates therein, which appear on the landbooks by entries  
11 which have been or may be considered to be irregular,  
12 erroneous, invalid or void in various particulars because  
13 of the way in which the name of the owner, the area, the  
14 lot or tract number or reference, the local description,  
15 the statement of the interest or estate and other par-  
16 ticulars are stated, or because the entries are in the

17 wrong taxing district; and the uncertainty which exists  
18 as to whether the payment of taxes thereon prevents  
19 the land intended to be assessed from being forfeited for  
20 non-entry; and in view of the necessity for permitting  
21 the owners of such land to pay taxes thereon in safety  
22 and to relieve from and avoid double payment of taxes  
23 on the same land in such cases: it is the purpose and in-  
24 tent of the Legislature to, and it hereby does, release all  
25 taxes and charges that may be or become due or unpaid,  
26 or considered to be or become due or unpaid, on any such  
27 lot, parcel or tract of land in this state for each year that  
28 the taxes charged thereon under such entry have been  
29 or shall be paid, even though the entry be entirely dif-  
30 ferent in description or otherwise from the land intended  
31 or be completely deficient, provided the identity of the  
32 land intended by such entry can be ascertained. All title  
33 acquired by the state of West Virginia by forfeiture of  
34 land because of any such entry for any such year is  
35 hereby released and granted to the owner of such land  
36 in all cases where the identity of the land intended by  
37 such entry can be ascertained. No such entry heretofore

38 or hereafter made for any such year shall constitute, or  
39 be considered to constitute, a failure of the owner of  
40 such land to have the same entered on the landbooks  
41 and to have himself charged with taxes thereon, or an  
42 omission of the same from the landbooks, or shall result  
43 in, or be considered to have resulted in, a forfeiture for  
44 non-entry of the land intended by such entry, if the  
45 identity of the land intended by such entry can be ascer-  
46 tained. Such identity may be ascertained by any avail-  
47 able evidence, parol or written, of record or not of  
48 record, including but not limited to tracing back prior  
49 years landbook entries and valuations to a transfer to  
50 the present or a former owner, notations on the landbooks  
51 and on other records in the office of the assessor for the  
52 current and prior years, conveyances to and from the  
53 present and former owners, and all pertinent evidence  
54 not within the foregoing classes. The provisions of this  
55 section are remedial and shall be liberally construed for  
56 the relief of landowners.

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

*Z. D. McKinley*  
Chairman Senate Committee

*C. H. Anshuler*  
Chairman House Committee

Originated in the House of Delegates

Takes effect *from* passage.

*Howard Meyer*  
Clerk of the Senate

*Edliff*  
Clerk of the House of Delegates

*Delph Pearson*  
President of the Senate

*W. E. Henry*  
Speaker House of Delegates

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

*William C. Marland*  
Governor

