

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1965

## ENROLLED

SENATE BILL NO. 168

(By Mr. Cason, Mr. President)

PASSED March 13, 1965

In Effect Ninety days from Passage



FILED IN THE OFFICE OF  
JOE F. BURDETT  
SECRETARY OF STATE  
THIS DATE 3-19-65

821#

ENROLLED

## Senate Bill No. 168

(By MR. CARSON, MR. PRESIDENT)

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[Passed March 13, 1965; in effect ninety days from passage.]

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AN ACT to amend and reenact sections two, four, five and twenty-two, article three, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to sheriffs' lists of lands delinquent for nonpayment of taxes and notices of sales of such lands, the time and manner of holding and making sheriffs' sales of such lands; to require that each unredeemed tract or lot, and each part thereof and interest therein, be sold in entirety as such tract or lot, or part thereof or interest therein, is described and constituted as a unit or entity in any such list and notice of sale, and that no part or interest in any such tract or lot that is less than the entirety of

such tract or lot, or part thereof or interest therein, as the same is described and constituted as a unit or entity in any such list and notice, shall be sold at any such sale; and, relating to suspensions of land from such sales, and to surveys when part of a tract was purchased at any such sale held before October, one thousand nine hundred sixty-five.

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

That sections two, four, five and twenty-two, article three, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

**Article 3. Sale of Land for Taxes.**

**Section 2. Second Publication and Posting of List of**

**2 Delinquent Real Estate; Notice.**—On or before September  
3 ber tenth of each year, the sheriff shall prepare a second  
4 list of delinquent lands, which shall include all real  
5 estate in his county remaining delinquent as of September  
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 the  
10 County of \_\_\_\_\_, which are delinquent for the  
11 nonpayment of taxes for the year (or years) 19\_\_\_\_\_, will  
12 be offered for sale by the undersigned sheriff (or col-  
13 lector) at public auction at the front door of the court-  
14 house of the county, between the hours of ten in the  
15 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, will be sold at  
19 public auction to the highest bidder for cash in an amount  
20 which shall not be less than the taxes, interest and charges  
21 which shall be due thereon to the date of sale, as set forth  
22 in the following table:

Name of person charged with taxes	Quantity of land	Local description	Total amount of taxes, interest and charges due to date of sale
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23 Any of the aforesaid tracts or lots, or part thereof or an  
24 undivided interest therein, may be redeemed by the pay-  
25 ment to the undersigned sheriff (or collector) before sale,  
26 of the total amount of taxes, interest and charges due  
27 thereon up to the date of redemption.

28 Given under my hand this ..... day of .....,  
29 19.....

30

31 Sheriff (or collector)

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

48 To cover the costs of preparing, publishing and posting

49 the delinquent list, a charge of two dollars and fifty cents  
50 shall be added to the taxes, interest and charges already  
51 due on each item listed. The sum of the taxes, interest to  
52 the date of sale, and other charges shall be stated in the  
53 list as the total amount due.

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

**Sec. 4. Sale by Sheriff.**—Each unredeemed tract or lot,  
2 or each unredeemed part thereof or undivided interest  
3 therein, shall be sold by the sheriff at public auction to the  
4 highest bidder for cash, between the hours of ten in the  
5 morning and four in the afternoon on any Monday after  
6 the fourteenth day of October and before the twenty-

7 third day of November: *Provided*, That no such unre-  
8 deemed tract or lot, or any unredeemed part thereof or  
9 undivided interest therein, shall be sold upon any bid or  
10 for any sum less than the total amount of taxes, interest  
11 and charges then due: *Provided, however*, That at any  
12 such sale held after the thirtieth day of June, one thou-  
13 sand nine hundred sixty-five, each unredeemed tract or  
14 lot, and each unredeemed part of a tract or lot or interest  
15 therein, shall be offered for sale and sold in entirety as  
16 such tract or part thereof or interest therein is described  
17 and constituted as a unit or entity in the list and notice  
18 prescribed in section two of this article: *Provided further*,  
19 That no part or interest in any unredeemed tract or lot,  
20 or any part thereof or interest therein, that is less than  
21 the entirety of such unredeemed tract, lot or part or  
22 interest, as the same is described and constituted as a  
23 unit or entity in said list and notice, shall be offered for  
24 sale or sold at such sale. If the sale shall not be completed  
25 on the day designated in the notice for the holding of such  
26 sale, it shall be continued from day to day between the  
27 same hours until disposition shall have been made of all  
28 the land.

**Sec. 5. Suspension from Sale.**—Whenever it shall appear to the sheriff that any real estate included in the list has been sold previously for taxes and not redeemed, or ought not to be sold for the amount stated therein, he shall suspend the sale thereof and report his reasons therefor to the county court. If the court finds that the real estate ought not to be sold, it shall so order; but if the court finds that the real estate ought to be sold for the amount stated, or for a greater or less amount, it shall order the sheriff to include such real estate in his next September list, unless sooner redeemed.

In the event the list and notice of sale prescribed in section two of this article, shall not be published, posted and completed in the manner provided by said section two, so that it is impossible for that reason, or by reason of omission of any necessary procedural act, for the sheriff to make sale of the real estate embraced in said list pursuant to the provisions of this chapter, then and in that event the sheriff shall certify to the auditor, on or before the second day of December following the month in which such sale should have been held, an amended list or lists



22 of such taxes which then remain delinquent. After certifi-  
23 cation to the auditor, the auditor shall have the right to  
24 receive collection of any such taxes. The sheriff shall in-  
25 clude the real estate in the last mentioned amended list  
26 or lists in his next September list, unless sooner redeemed.

**Sec. 22. Survey When Part of Tract Was Purchased at**  
2 **Sheriff's Sale Before October, One Thousand Nine Hun-**  
3 **dred Sixty-five.**—Whenever at any sale of delinquent  
4 lands held before October of the year one thousand nine  
5 hundred sixty-five, only part of a tract was sold for the  
6 taxes due on the entire tract, the purchaser of such part,  
7 his heirs or assigns, must, at his or their expense, have  
8 the part so purchased surveyed and laid off by metes and  
9 bounds. The area so laid off shall be bounded in part by  
10 some one or more of the lines of the tract, to be selected  
11 by the purchaser, his heirs or assigns. The part chosen  
12 shall not include any of the improvements on the tract,  
13 if this can be avoided, and shall be in one body, the length  
14 of which shall, whenever practicable, be not more than  
15 twice the breadth. A plat of the part so laid off and a  
16 description thereof, to be prepared by the surveyor, men-

tioned in the preceding section, must be filed with the clerk of the county court within the time specified in section twenty of this article. The fact and time of such filing shall be endorsed by the clerk on the plat and description.

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

*O. Ray Parker*  
Chairman Senate Committee

*James W. Loop*  
Chairman House Committee

Originated in the Senate.

Takes effect *thirty days prior* Passage.

*James W. Loop*  
Clerk of the Senate

*C. A. Blankenship*  
Clerk of the House of Delegates

*Harold G. Larson*  
President of the Senate

*H. Nelson White*  
Speaker House of Delegates

The within *approved* this the *19*  
day of *March*, 1965.

*Frederic C. Smith*  
Governor



Presented to the Governor's Office  
March 18, 1965  
4:30 P.M.