

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

891#

ENROLLED

Senate Bill No. 168

(By MR. CARSON, MR. PRESIDENT)

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

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 Septem-
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

.....
Sheriff (or collector)

31
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-

17 tioned in the preceding section, must be filed with the
18 clerk of the county court within the time specified in sec-
19 tion twenty of this article. The fact and time of such
20 filing shall be endorsed by the clerk on the plat and
21 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.

J. Brown
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Harold G. Hanson
President of the Senate

H. Nelson White
Speaker House of Delegates

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

Hubert C. Smith
Governor



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