WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1967

ENROLLED
SENATE BILL NO. 261

(By Mr. Casam, Mr. President, and Mr. Bostic)

PASSED March 10, 1967

In Effect at Passage

FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE
THIS DATE 3-21-67
AN ACT to amend and reenact section thirty-seven, article three, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to delinquent lands, the accounting by the sheriff for the proceeds from all sales and redemptions with respect thereto and the disposition of any surplus realized from the sale of delinquent lands.

Be it enacted by the Legislature of West Virginia:

That section thirty-seven, 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.

§11A-3-37. Sheriff to account for proceeds; disposition of surplus.

"The sheriff shall account for the proceeds of all sales and redemptions included in such list in the same way he accounts for other taxes collected by him, except that if the purchase money paid for any property sold is in excess of the amount of taxes, interest and charges due thereon, the surplus shall be deposited in a special county fund to be known and designated as the "Sale of Land Surplus Fund", and disposed of as follows:

(a) In any case where the property was redeemed, such surplus shall be distributed to the person or persons who redeemed such property, or the heirs, devisees, legatees, executors, administrators, successors or assigns thereof, if a proper claim therefor is filed with the sheriff within two years from and after the date of the sale; or

(b) If a claim as specified in subparagraph (a) hereof is not timely filed, or if there were no redemption, such surplus shall be distributed to the person or persons who
owned the property at the time of the sale, or the heirs,
devises, legatees, executors, administrators, successors
or assigns thereof, if a proper claim thereof is filed with
the sheriff within three years from and after the date
of the sale; or
(c) If there be no proper claim filed under either
subparagraph (a) or (b) within the time limits aforesaid,
all claims to such surplus shall be forfeited and such
surplus shall be distributed by the sheriff in the manner
provided by law for the distribution of property taxes
collected by him.
All real estate included in the first delinquent list sent
to the auditor, and not accounted for in the list of sales,
suspensions and redemptions, shall be deemed to have
been redeemed before sale, and the taxes, interest and
charges due thereon shall be accounted for by the sheriff
as if they had been received by him before the sale.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

William Temple
Chairman Senate Committee

Clayton C. Davidson
Chairman House Committee

Originated in the Senate.

To take effect from passage.

James Myers
Clerk of the Senate

Clerk of the House of Delegates

Howard W. Osborne
President of the Senate

H. Laban White
Speaker House of Delegates

The within approved this the 17th day of March, 1967.

Helen G. Brown
Governor
PRESENTED TO THE
GOVERNOR

Date  3/17/67
Time  3:25 PM