WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1967

ENROLLED

SENATE BILL NO. 261

(By Mr Caism, Mr. Presedent, and Mr. Brotherton)

PASSED Much 10, 1967

In Effect Passage

#261

FILED IN THE OFFICE
ROBERT D. BAILEY
SECRETARY OF STATE
THIS DATE 3-21-67

ENROLLED

Senate Bill No. 261

(By Mr. Carson, Mr. President, and Mr. Brotherton)

[Passed March 10, 1967; in effect from passage.]

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 thirtyone, 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

- 2 and redemptions included in such list in the same way
- 3 he accounts for other taxes collected by him, except that
- 4 if the purchase money paid for any property sold is in
- 5 excess of the amount of taxes, interest and charges due
- 6 thereon, the surplus shall be deposited in a special county
- 7 fund to be known and designated as the "Sale of Land
- 8 Surplus Fund", and disposed of as follows:
- 9 (a) In any case where the property was redeemed,
- 10 such surplus shall be distributed to the person or persons
- 11 who redeemed such property, or the heirs, devisees, lega-
- 12 tees, executors, administrators, successors or assigns
- 13 thereof, if a proper claim therefor is filed with the
- 14 sheriff within two years from and after the date of the
- 15 sale; or
- 16 (b) If a claim as specified in subparagraph (a) hereof
- 17 is not timely filed, or if there were no redemption, such
- 18 surplus shall be distributed to the person or persons who

- 19 owned the property at the time of the sale, or the heirs,
- 20 devisees, legatees, executors, administrators, successors
- 21 or assigns thereof, if a proper claim thereof is filed with
- 22 the sheriff within three years from and after the date
- 23 of the sale; or
- 24 (c) If there be no proper claim filed under either
- 25 subparagraph (a) or (b) within the time limits aforesaid,
- 26 all claims to such surplus shall be forfeited and such
- 27 surplus shall be distributed by the sheriff in the manner
- 28 provided by law for the distribution of property taxes
- 29 collected by him.
- 30 All real estate included in the first delinquent list sent
- 31 to the auditor, and not accounted for in the list of sales,
- 32 suspensions and redemptions, shall be deemed to have
- 33 been redeemed before sale, and the taxes, interest and
- 34 charges due thereon shall be accounted for by the sheriff
- 35 as if they had been received by him before the sale.

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The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.
Thelliam Tompor
Chairman Senate Committee
Chairman House Committee
Originated in the Senate.
To take effect from passage.
Africa Myses
Clerk of the Senate
l AB lankensfrys
Clerk of the House of Delegates
Howard W Carso
President of the Senate
H. Labon White
Speaker House of Delegates
The within approved this the
The within approved this the 17 day of March, 1967.
Huleu C. Amul
Governor

PRESENTED TO THE
GOVERNOR
3/17/67

Time____3: 25 / M_