WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1978

ENROLLED
SENATE BILL NO. 164

(By Mr. Jones)

PASSED February 15, 1978
In Effect July 1, 1978
ENROLLED
Senate Bill No. 164
(By Mr. Jones)

[Passed February 15, 1978; in effect July 1, 1978.]

AN ACT to amend article three, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section twenty-a, relating to refund of moneys paid at a sheriff's sale for land subject to an erroneous assessment or otherwise nonexistent.

Be it enacted by the Legislature of West Virginia:
That article three, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, designated section twenty-a, to read as follows:

ARTICLE 3. SALE OF LAND FOR TAXES.

§11A-3-20a. Refund to purchaser of payment made at sheriff's sale where property is subject of an erroneous assessment or is otherwise nonexistent.

1 If, after payment of the amount bid at a sheriff's sale and upon the examination of title, as required by section twenty of this article, the purchaser shall discover that the property purchased at such sale is the subject of an erroneous assessment or is otherwise nonexistent, such purchaser may submit the certificate of an attorney at law that the property is the subject of an erroneous assessment or is otherwise nonexistent, whereupon the sheriff shall cause the moneys so paid to be refunded: Provided, That the certificate shall be submitted by the first day of January of the year following the sale.

2 Upon refund, the sheriff shall inform the assessor of the erroneous assessment for the purpose of having the assessor correct said error.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James L. Davis  
Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

To take effect July 1, 1978.

J. A. Allender Jr.  
Clerk of the Senate

Clerk of the House of Delegates

W. Earl Bretz
President of the Senate

Donald L. Brey  
Speaker House of Delegates

The within __________________ this the 20__________

day of __________________, 1978.

Governor