

APPROVED AND SIGNED BY THE GOVERNOR

Date 3-31-82

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1982

ENROLLED
Committee Substitute for
SENATE BILL NO. 58

(By Mrs. SPEARS)

PASSED MARCH 11, 1982
In Effect NINETY days from Passage



ENROLLED
COMMITTEE SUBSTITUTE
FOR
Senate Bill No. 58
(BY MRS. SPEARS)

[Passed March 11, 1982; in effect ninety days from passage.]

AN ACT to amend and reenact section thirteen, article two, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the publication and posting of delinquent tax lists; and providing notice by certified mail to all delinquent landowners.

Be it enacted by the Legislature of West Virginia:

That section thirteen, article two, 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 2. DELINQUENCY AND METHODS OF ENFORCING PAYMENT.


§11A-2-13. Publication and posting of delinquent tax lists.

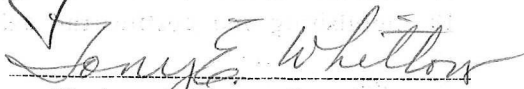
1 A copy of each of the delinquent lists shall be posted
2 at the front door of the courthouse of the county at least
3 two weeks before the session of the county commission
4 at which they are to be presented for examination. At the
5 same time a copy of each list shall be published as a Class
6 I-0 legal advertisement in compliance with the provisions
7 of article three, chapter fifty-nine of this code, and the
8 publication area for such publication shall be the county.
9 Only the aggregate amount of the taxes owed by each
10 person need be published. In addition to such posting and
11 publication, the sheriff shall send a notice by certified

12 mail to the last known address of each person whose
13 taxes are delinquent notifying such person of the delin-
14 quency: *Provided*, That if the address of the person whose
15 taxes are delinquent is different from the address of the
16 location of the property, notice shall also be sent to the
17 location of the property. To cover the costs of preparing,
18 publishing and posting the delinquent lists and mailing
19 notice to the landowner, a charge of five dollars shall be
20 added to the taxes and interest already due on each item
21 listed.

22 Any person, whose taxes were delinquent on May first,
23 may have his name removed from the delinquent lists
24 prior to the time the same is delivered to the newspapers
25 for publication and the mailing of the above required
26 notice, by paying to the sheriff the full amount of the
27 taxes and costs owed by such person at the date of such
28 redemption. The sheriff shall collect a charge of only
29 fifty cents if redemption is made before the list is de-
30 livered for publication. Costs collected by the sheriff
31 hereunder which are not expended for publication shall
32 be paid into the general county fund.

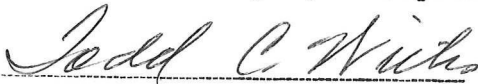
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


Chairman Senate Committee

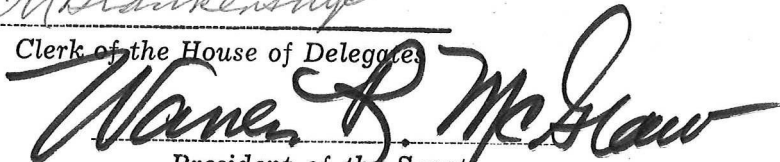

Chairman House Committee

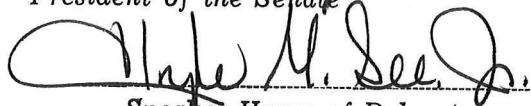
Originated in the Senate.

To take effect ninety days from passage.


Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker House of Delegates

The within is approved this the 31
day of March, 1982.


Governor

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SECY.