

No. 1343

APPROVED AND SIGNED BY THE GOVERNOR

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Date 3-29-83

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1983

— ● —

ENROLLED

HOUSE BILL No. 1343

(By Mr. Allright)

— ● —

Passed March 12, 1983

In Effect From Passage



ENROLLED

H. B. 1343

(By MR. ALBRIGHT)

[Passed March 12, 1983; in effect 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, and to amend and reenact section two, article three, of said chapter, relating to the publication and posting of delinquent tax lists; providing for removal of names from the lists; providing a second publication of a list for delinquent lands; providing for notice by certified mail of the delinquency; allowing one certified notice to a landowner owning more than one parcel; contents of notice provided in certain cases; and authorizing collection of costs for notification of delinquency.

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; and that section two, article three of said chapter 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 at the
2 front door of the courthouse of the county at least two weeks
3 before the session of the county commission at which they are
4 to be presented for examination. At the same time a copy of

5 each list shall be published as a Class I-O legal advertisement
6 in compliance with the provisions of article three, chapter
7 fifty-nine of this code, and the publication area for such pub-
8 lication shall be the county. Only the aggregate amount of
9 the taxes owed by each person need be published. To cover
10 the cost of preparing, publishing and posting the delinquent
11 lists, a charge of two dollars and fifty cents shall be added to
12 the taxes and interest already due on each item listed.

13 Any person, whose taxes were delinquent on May first, may
14 have his name removed from the delinquent lists prior to the
15 time the same is delivered to the newspapers for publication,
16 by paying to the sheriff the full amount of the taxes and costs
17 owed by such person at the date of such redemption. The
18 sheriff shall collect a charge of only fifty cents if redemption is
19 made before the list is delivered for publication. Costs col-
20 lected by the sheriff hereunder which are not expended for
21 publication shall be paid into the general county fund.

ARTICLE 3. SALE OF LAND FOR TAXES.

§11A-3-2. Second publication of list of delinquent real estate; notice.

1 On or before September tenth of each year, the sheriff shall
2 prepare a second list of delinquent lands, which shall include
3 all real estate in his county remaining delinquent as of Sep-
4 tember first, together with a notice of sale, in form or effect
5 as follows:

6 Notice is hereby given that the following described tracts or
7 lots of land or undivided interests therein in the County of
8 which are delinquent for the nonpayment
9 of taxes for the year (or years) 19, will be offered for
10 sale by the undersigned sheriff (or collector) at public auction
11 at the front door of the courthouse of the county, between the
12 hours of ten in the morning and four in the afternoon, on the
13 day of, 19.....

14 Each unredeemed tract or lot, or each unredeemed part
15 thereof or undivided interest therein, will be sold at public
16 auction to the highest bidder for cash in an amount which

17 shall not be less than the taxes, interest and charges which
18 shall be due thereon to the date of sale, as set forth.

| | | | | |
|----|----------------|---------|----------|------------------------|
| 19 | Name of person | Quality | Local | Total amount of taxes, |
| 20 | charged | of | descrip- | interest and charges |
| 21 | with taxes | land | tion | due to date of sale |

22 Any of the aforesaid tracts or lots, or part thereof or an
23 undivided interest therein, may be redeemed by the payment
24 to the undersigned sheriff (or collector) before sale, of the
25 total amount of taxes, interest and charges due thereon up to
26 the date of redemption.

27 Given under my hand this day of
28, 19.....

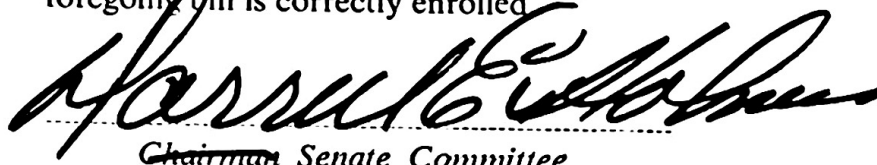
29
30 Sheriff (or collector).

31 The sheriff shall publish the list and notice prior to the sale
32 date fixed in the notice as a Class III-O legal advertisement in
33 compliance with the provisions of article three, chapter fifty-
34 nine of this code, and the publication area for such publication
35 shall be the county. In addition to such publication, the sheriff
36 shall send a notice by certified mail to the last known address
37 of each person whose taxes are delinquent notifying such per-
38 son of the delinquency: *Provided*, That in the case of the
39 owner of several parcels of property the sheriff may, at his
40 option, mail one notice or several notices to the owner of
41 several parcels of property on which taxes are delinquent. If he
42 elects to mail only one notice, that notice shall set forth a
43 legally sufficient description of all parcels of property on which
44 taxes are delinquent. In no event shall failure to receive the
45 mailed notice by the landowner affect the validity of the title of
46 the property conveyed if it is sold pursuant to section four,
47 article three, chapter eleven-a of this code.

48 To cover the cost of preparing and publishing the delinquent
49 list and mailing notice to the landowners, a charge of six dol-
50 lars shall be added to the taxes, interest and charges already
51 due on each item and other charges shall be stated in the list
52 as the total amount due:

53 Any person, whose taxes were delinquent on September
54 first, may have his name removed from the delinquent list prior
55 to the time the same is delivered to the newspapers for pub-
56 lication and the mailing of the above required notice by pay-
57 ing to the sheriff the full amount of taxes and costs owed by
58 such person at the date of such redemption. In such case, the
59 sheriff shall include but fifty cents of the costs provided in this
60 section in making such redemption. Costs collected by the
61 sheriff hereunder which are not expended for publication and
62 mailing shall 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

Originating in the House.

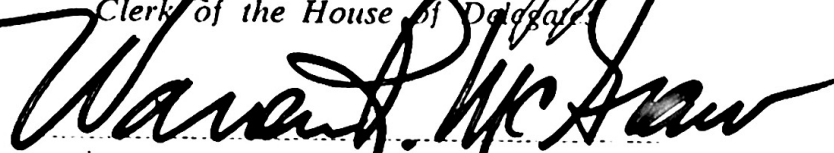
Takes effect from passage.



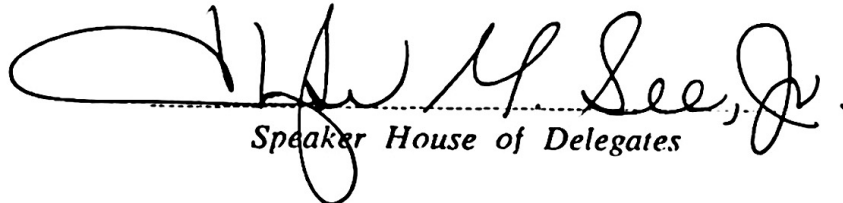
Clerk of the Senate



Clerk of the House of Delegates



President of the Senate



Speaker House of Delegates

The within is approved this the 29
day of March, 1983.



Governor

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