

FILED

2005 APR 29 A 11: 32

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

**WEST VIRGINIA LEGISLATURE**  
*Regular Session, 2005*

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**ENROLLED**

SENATE BILL NO. 40

(By Senators Jenkins and Plymale )

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PASSED April 9, 2005

In Effect 90 days from Passage

FILED

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## Senate Bill No. 40

(BY SENATORS JENKINS AND PLYMALE)

[Passed April 9, 2005; in effect ninety days from passage.]

AN ACT to amend and reenact §11A-3-20 of the Code of West Virginia, 1931, as amended, relating to a sheriff's tax on sale of real estate erroneously assessed or nonexistent; and modifying the method for a purchaser to recover the purchase money.

*Be it enacted by the Legislature of West Virginia:*

That §11A-3-20 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

**ARTICLE 3. SALE OF TAX LIENS AND NONENTERED, ESCHEATED AND WASTE AND UNAPPROPRIATED LANDS.**

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

- 1 If, by the thirty-first day of December of the year
- 2 following payment of the amount bid at a sheriff's sale, the
- 3 purchaser discovers that the lien purchased at that sale is

4 the subject of an erroneous assessment or is otherwise  
5 nonexistent, the purchaser shall submit the abstract or  
6 certificate of an attorney at law that the property is the  
7 subject of an erroneous assessment or is otherwise nonex-  
8 istent. Upon receipt of the abstract or certificate, the  
9 sheriff shall cause the moneys so paid to be refunded.  
10 Upon refund, the sheriff shall inform the assessor of the  
11 erroneous assessment for the purpose of having the  
12 assessor correct the error. For failure to meet this require-  
13 ment, the purchaser shall lose all benefits of his or her  
14 purchase.

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

*Sandra White*  
.....  
Chairman Senate Committee

*D. Rub Ben*  
.....  
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

*Harriet Holmes*  
.....  
Clerk of the Senate

*George D. Bell*  
.....  
Clerk of the House of Delegates

*Carl Ray Tomblin*  
.....  
President of the Senate

*Robert St. John*  
.....  
Speaker House of Delegates

The within *is approved* ..... this the *25th* .....  
Day of *April* ....., 2005.

*[Signature]*  
.....  
Governor

PRESENTED TO THE  
GOVERNOR

APR 27 2005

Time 2:00 pm