

HB 2947 S

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OFFICE WEST VIRGINIA  
SECRETARY OF STATE

# WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 2006



# ENROLLED

COMMITTEE SUBSTITUTE  
FOR

## House Bill No. 2947

(By Delegates Hamilton, Stemple, H. White,  
Schadler, Sobonya, Ellem, Poling and Crosier)



Passed March 9, 2006

In Effect Ninety Days from Passage

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**E N R O L L E D**

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FOR

**H. B. 2947**

(BY DELEGATES HAMILTON, STEMPLER, H. WHITE,  
SCHADLER, SOBONYA, ELLEM, POLING AND CROSIER)

[Passed March 9, 2006; in effect ninety days from passage.]

AN ACT to amend and reenact §11A-3-2 and §11A-3-4 of the Code of West Virginia, 1931, as amended, relating to requiring payments for delinquent real estate taxes submitted within fourteen days prior to the date of the sheriff's sale be made by cashier's check, money order, certified check or United States currency.

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

That §11A-3-2 and §11A-3-4 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-3-2. Second publication of list of delinquent real estate; notice.**

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

6 Notice is hereby given that tax liens for the following  
 7 described tracts or lots of land or undivided interests therein in  
 8 the County of \_\_\_\_\_ which are delinquent for the  
 9 nonpayment of taxes for the year (or years) 20\_\_\_\_, will be  
 10 offered for sale by the undersigned sheriff (or collector) at  
 11 public auction at the front door of the courthouse of the county,  
 12 between the hours of nine in the morning and four in the  
 13 afternoon, on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

14 Tax liens on each unredeemed tract or lot, or each unre-  
 15 deemed part thereof or undivided interest therein, will be sold  
 16 at public auction to the highest bidder in an amount which shall  
 17 not be less than the taxes, interest and charges which shall be  
 18 due thereon to the date of sale, as set forth in the following  
 19 table:

20 21 22	Name of person charged with taxes	Quantity of land	Local description	Total amount of taxes, interest and charges due to date of sale

23 Any of the aforesaid tracts or lots, or part thereof or an  
 24 undivided interest therein, may be redeemed by the payment to  
 25 the undersigned sheriff (or collector) before sale, of the total  
 26 amount of taxes, interest and charges due thereon up to the date  
 27 of redemption. Payments received within fourteen business  
 28 days prior to the date of sale must be paid by cashier check,  
 29 money order, certified check or United States currency.

30 Given under my hand this \_\_\_\_\_ day of  
31 \_\_\_\_\_, 20\_\_\_\_\_.

32  
33

\_\_\_\_\_  
Sheriff (or collector).

34 The sheriff shall publish the list and notice prior to the sale  
35 date fixed in the notice as a Class III-0 legal advertisement in  
36 compliance with the provisions of article three, chapter  
37 fifty-nine of this code, and the publication area for such  
38 publication shall be the county.

39 (b) In addition to such publication, no less than thirty days  
40 prior to the sale the sheriff shall send a notice of the delin-  
41 quency and the date of sale by certified mail: (1) To the last  
42 known address of each person listed in the land books whose  
43 taxes are delinquent; (2) to each person having a lien on real  
44 property upon which the taxes are due as disclosed by a  
45 statement filed with the sheriff pursuant to the provisions of  
46 section three of this article; (3) to each other person with an  
47 interest in the property or with a fiduciary relationship to a  
48 person with an interest in the property who has in writing  
49 delivered to the sheriff on a form prescribed by the Tax  
50 Commissioner a request for such notice of delinquency; and (4)  
51 in the case of property which includes a mineral interest but  
52 does not include an interest in the surface other than an interest  
53 for the purpose of developing the minerals, to each person who  
54 has in writing delivered to the sheriff, on a form prescribed by  
55 the Tax Commissioner, a request for such notice which identi-  
56 fies the person as an owner of an interest in the surface of real  
57 property that is included in the boundaries of such property:  
58 *Provided*, That in a case where one owner owns more than one  
59 parcel of real property upon which taxes are delinquent, the  
60 sheriff may, at his option, mail separate notices to the owner  
61 and each lienholder for each parcel or may prepare and mail to  
62 the owner and each lienholder a single notice which pertains to

63 all such delinquent parcels. If the sheriff elects to mail only one  
64 notice, that notice shall set forth a legally sufficient description  
65 of all parcels of property on which taxes are delinquent. In no  
66 event shall failure to receive the mailed notice by the landowner  
67 or lienholder affect the validity of the title of the property  
68 conveyed if it is conveyed pursuant to section twenty-seven or  
69 fifty-nine of this article.

70 (c) (1) To cover the cost of preparing and publishing the  
71 second delinquent list, a charge of twelve dollars and fifty cents  
72 shall be added to the taxes, interest and charges already due on  
73 each item and all such charges shall be stated in the list as a part  
74 of the total amount due.

75 (2) To cover the cost of preparing and mailing notice to the  
76 landowner, lienholder or any other person entitled thereto  
77 pursuant to this section, a charge of five dollars per addressee  
78 shall be added to the taxes, interest and charges already due on  
79 each item and all such charges shall be stated in the list as a part  
80 of the total amount due.

81 (d) Any person whose taxes were delinquent on the first day  
82 of September may have his or her name removed from the  
83 delinquent list prior to the time the same is delivered to the  
84 newspapers for publication by paying to the sheriff the full  
85 amount of taxes and costs owed by the person at the date of  
86 such redemption. In such case, the sheriff shall include but three  
87 dollars of the costs provided in this section in making such  
88 redemption. Costs collected by the sheriff hereunder which are  
89 not expended for publication and mailing shall be paid into the  
90 general county fund.

**§11A-3-4. Redemption after second publication and before sale.**


1 Any of the real estate included in the list published pursuant  
2 to the provisions of section two of this article may be redeemed  
3 at any time before sale as provided in section eighteen, article  
4 two of this chapter. All payments for delinquent real estate

5 taxes received within fourteen business days prior to the date of  
6 sale must be paid by cashier check, money order, certified  
7 check or United States currency.

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



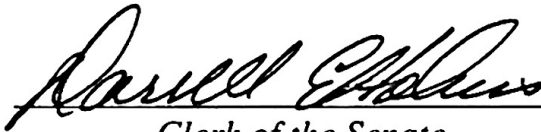
*Chairman Senate Committee*



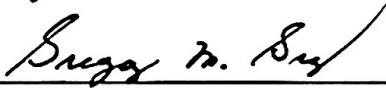
*Chairman House Committee*

Originating in the House.

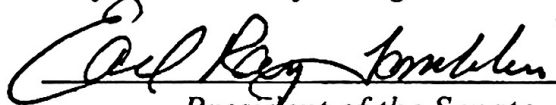
In effect ninety days from passage.



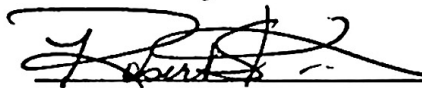
*Clerk of the Senate*



*Clerk of the House of Delegates*

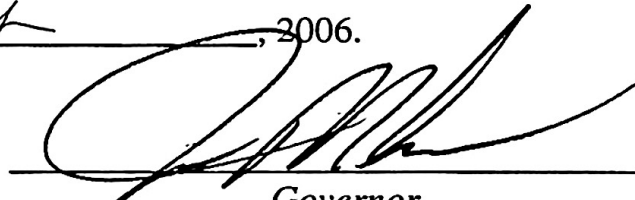


*President of the Senate*



*Speaker of the House of Delegates*

The within is approved this the 31<sup>st</sup>  
day of March, 2006.



*Governor*

PRESENTED TO THE  
GOVERNOR

MAR 23 2006

Time 3:15 p