

**WEST VIRGINIA LEGISLATURE**

**2022 REGULAR SESSION**

**ENROLLED**

**Committee Substitute**

**for**

**Senate Bill 552**

BY SENATORS BLAIR (MR. PRESIDENT) AND BALDWIN

(BY REQUEST OF THE EXECUTIVE)

[Passed March 12, 2022; in effect 90 days from passage.]

**FILED**  
2022 MAR 30 P 5:19  
OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

SB552

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1 AN ACT to repeal §11A-2-18 of the Code of West Virginia, 1931, as amended; to repeal §11A-3-  
2 5, §11A-3-5a, §11A-3-5b, §11A-3-6, §11A-3-7, §11A-3-14, §11A-3-15, §11A-3-16, §11A-  
3 3-17, §11A-3-18, §11A-3-19, §11A-3-20, §11A-3-21, §11A-3-22, §11A-3-23, §11A-3-24,  
4 §11A-3-25, §11A-3-26, §11A-3-27, §11A-3-28, §11A-3-29, §11A-3-30, and §11A-3-31 of  
5 said code; to amend and reenact §11A-1-8 of said code; to amend and reenact §11A-2-  
6 14 of said code; to amend and reenact §11A-3-1, §11A-3-2, §11A-3-4, §11A-3-8, §11A-  
7 3-9, §11A-3-10, §11A-3-11, §11A-3-12, §11A-3-13, §11A-3-32, §11A-3-39 §11A-3-42,  
8 §11A-3-44, §11A-3-45, §11A-3-46, §11A-3-48, §11A-3-50, §11A-3-52, §11A-3-53, §11A-  
9 3-54, §11A-3-55, §11A-3-56, §11A-3-66, and §11A-3-69 of said code; to amend and  
10 reenact §11A-4-3 and §11A-4-4 of said code; to amend and reenact §16-18-3 of said  
11 code; to amend and reenact §22-15A-30 of said code; to amend and reenact §31-18E-9  
12 of said code; and to amend and reenact §31-21-11 of said code, all relating to delinquent  
13 and dilapidated property and the process for the collection of delinquent real estate taxes  
14 and sales of tax liens and property; modifying the method by which notice is provided  
15 regarding the payment of property taxes; requiring a sheriff to accept credit cards as a  
16 form of payment for property taxes; allowing a sheriff to offer discounts on tax liability to  
17 taxpayers that pay with a credit card; modifying the deadline by which a sheriff must  
18 present delinquent lists to its county commission; modifying the deadline that a county  
19 commission certifies a delinquent list to the auditor; modifying the form of certain notice  
20 provided by the sheriff regarding delinquent taxes; repealing provisions related to the  
21 annual sheriff's sale; modifying provisions related to the annual sheriff's sale to be related  
22 to certification to the Auditor; providing that a sheriff provide a redemption receipt if  
23 property is redeemed prior to certification to the auditor; directing a portion of the  
24 redemption fee to the Courthouse Facilities Improvement Fund; modifying the policy  
25 related to the sale of tax liens; modifying the process by which a sheriff provides its second  
26 notice of delinquent real estate; modifying the timing and payment of redemption for

27 delinquent properties prior to certification to the auditor; modifying dates for auditor to  
28 certify list of lands to be sold; providing any property not redeemed to the sheriff is to be  
29 certified to the auditor; providing that the sheriff prepare a list of all the tax liens on  
30 delinquent real estate redeemed prior to certification or certified to the auditor; providing  
31 that the sheriff account for the proceeds from redemptions prior to certification; providing  
32 a sheriff may modify its redemption and certification list within 30 days after the publication  
33 of such list; providing for the publication of such list; requiring sheriffs keep separate  
34 accounts for redemption moneys; modifying the deposit and disposition of certain funds;  
35 modifying certain fees related to redemption; identifying lands subject to sale by the deputy  
36 commissioner; relating to the obligation that the auditor certify and deliver a list of lands  
37 subject to sale by the deputy commissioner; addressing annual auctions held by the  
38 deputy commissioner and the publication of notice of public auctions held by the deputy  
39 commissioner; relating to auditor's sale of delinquent and non-entered land; relating to  
40 moving certain obligations from the deputy commissioner to the auditor; relating to the  
41 requirements that a purchaser must satisfy before he or she can secure a deed; relating  
42 to the sale of certain delinquent lands subject to sale and certain entities right of first  
43 refusal therein; relating to the receipt to purchaser for purchase price at auditor's sale;  
44 relating to the purchaser's obligation to secure deed to delinquent property; relating to  
45 refund to purchaser for property determined to be nonexistent; relating to the notice to  
46 redeem provided to a person entitled to redeem delinquent property; relating to  
47 redemption of delinquent property; modifying fees for redemption; clarifying effect of  
48 repeal of certain code; directing portion of fees for specific purpose; providing for certain  
49 delinquent taxpayers to redeem in installment payments; modifying the procedure for and  
50 duration of right to set aside deed; modifying definition of blighted property; modifying the  
51 Reclamation of Abandoned and Dilapidated Properties Program; relating to the right of  
52 certain entities to purchase delinquent properties; modifying compensation due deputy

53 commissioner; modifying the reclamation of abandoned and dilapidated properties  
54 program; requiring certain periodic reports; providing the department of environmental  
55 protection with the right to enter into certain statewide contracts; modifying certain entities  
56 rights to acquire tax delinquent properties; and modifying certain obligations of the West  
57 Virginia Land Stewardship Corporation land bank program.

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

## **CHAPTER 11A. COLLECTION AND ENFORCEMENT OF PROPERTY**

### **TAXES.**

#### **ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.**

##### **§ 11A-1-8. Notice of time and place for payment; mailing of tax tickets.**

1 (a) The sheriff shall send to every person owing real or personal property taxes a copy of  
2 such taxpayers annual tax ticket or tickets showing what tax is due and how such tax may be  
3 paid. Such copy shall be sent to the last known address of such taxpayer by first class United  
4 States mail. The notice shall also state: (i) Those who pay the first installment of their taxes on  
5 or before the first day of September shall be entitled to a discount of two and one-half percent;  
6 and (ii) those who pay the second installment of their taxes on or before the first day of March  
7 shall be entitled to the same discount.

8 Failure of the sheriff to send or failure of the taxpayer to receive such copy shall not impair  
9 the right to collect such taxes, the right to collect any interest or penalty imposed as a result of  
10 the failure to pay such taxes or the method of enforcing the payment of such taxes, interest or  
11 penalty.

12 At such time as the sheriff prepares the delinquent list for real property, he or she shall  
13 compare such list with a copy of the landbooks most recently delivered by the assessor to the  
14 board of review and equalization pursuant to §11-3-19 of this code. The assessor shall make a  
15 copy of said landbooks available to the sheriff. If property on the delinquent list should appear as

16 a transfer on said landbooks with the delinquent owner as the transferor, the sheriff shall send to  
17 the transferee at his or her last known address by first class United States mail a copy of the  
18 annual tax ticket or tickets showing what taxes are due upon the real property of such transferee  
19 and how they may be paid as prescribed in this section.

20 Failure of the sheriff to send or failure of the taxpayer to receive such copy shall not impair  
21 the right to collect such taxes, the right to collect any interest or penalty imposed as a result of  
22 the failure to pay such taxes or the method of enforcing the payment of such taxes, interest, or  
23 penalty.

24 (b) In addition to the notice of real or property taxes owed, provided in this section, the  
25 county commission of any county may order that the sheriff include in the mailing notice of any  
26 taxes or other fees owed to the county or a municipality in the county.

27 (c)(1) The sheriff shall accept credit cards in payment of any of the taxes, interest, or  
28 penalty described in this section. The type of credit card accepted shall be at the discretion of the  
29 sheriff.

30 (2) The sheriff may set a fee to be added to each credit card transaction equal to the  
31 charge paid by the state, county, sheriff, or taxpayer for the use of the credit card by the taxpayer.  
32 Except for fees imposed pursuant to this subdivision, no other fees for the use of a credit card  
33 may be imposed upon the taxpayer.

34 (d) The tax commissioner may promulgate legislative rules to provide for the payment of  
35 tax liability by installment payments other than those prescribed in subsection (a) of this section.

## **ARTICLE 2. DELINQUENCY AND METHODS OF ENFORCING PAYMENT.**

### **§ 11A-2-14. Correction of delinquent lists by county commission; certification to Auditor; recordation.**

1 The sheriff shall on or before May 15 of each year present the delinquent lists to the county  
2 commission for examination. The county commission having become satisfied that the lists are  
3 correct, or having corrected them if erroneous, shall direct the clerk of the county commission to

4 certify a copy of each list, pertaining to real property, to the Auditor not later than June 1 of each  
5 year. The original lists shall be preserved by the clerk in his or her office, and the list of delinquent  
6 real estate shall be recorded in a permanent book to be kept by him or her for that purpose.

**§ 11A-2-18. Redemption before sale; record; lien.**

1 [Repealed.]

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

**§11A-3-1. Declaration of legislative purpose and policy.**

1 In view of the paramount necessity of providing regular tax income for the state, county,  
2 and municipal governments, particularly for school purposes; and in view of the further fact that  
3 delinquent land not only constitutes a public liability, but also represents a failure on the part of  
4 delinquent private owners to bear a fair share of the costs of government; and in view of the rights  
5 of owners of real property to adequate notice and an opportunity for redemption before they are  
6 divested of their interests in real property for failure to pay taxes or have their property entered on  
7 the land books; and in view of the fact that the circuit court suits heretofore provided prior to  
8 deputy commissioners' sales are unnecessary and a burden on the judiciary of the state; and in  
9 view of the necessity to continue the mechanism for the disposition of escheated and waste and  
10 unappropriated lands; now therefore, the Legislature declares that its purposes in the enactment  
11 of this article are as follows: (1) To provide for the speedy and expeditious enforcement of the tax  
12 claims of the state and its subdivisions; (2) to provide for the transfer of delinquent and non-  
13 entered lands to those that will make beneficial use of said lands who are more responsible to, or  
14 better able to bear, the duties of citizenship than were the former owners; (3) to secure adequate  
15 notice to owners of delinquent and nonentered property of the pending issuance of a tax deed;  
16 (4) to permit deputy commissioners of delinquent and nonentered lands to sell such lands without  
17 the necessity of proceedings in the circuit courts; (5) to reduce the expense and burden on the

18 state and its subdivisions of tax sales so that such sales may be conducted in an efficient manner  
19 while respecting the due process rights of owners of real property; and (6) to provide for the  
20 disposition of escheated and waste and unappropriated lands.

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

1 (a) On or before the September 10 of each year, the sheriff shall prepare a second list of  
2 delinquent lands, which shall include all real estate in his or her county remaining delinquent as  
3 of the first day of September, together with a notice of sale, in form or effect as follows:

4 Notice is hereby given that the following described tracts or lots of land or undivided  
5 interests therein in the County of \_\_\_\_\_ and the tax liens that encumber the same which are  
6 delinquent for the nonpayment of taxes for the year (or years) 20\_\_\_\_, will be certified to the Auditor  
7 for disposition pursuant to West Virginia Code §11A-3-44 on the 31st day of October, 20\_\_\_\_.

8 Upon certification to the Auditor, tax liens on each unredeemed tract or lot, or each  
9 unredeemed part thereof or undivided interest therein, shall be sold at public auction to the highest  
10 bidder in an amount which shall not be less than the taxes, interest, and charges which shall be  
11 due thereon to the date of sale, as set forth in the following table:

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

12 If any of said tracts or lots remain unsold following the auction, they shall be subject to  
13 sale by the Auditor without additional advertising or public auction such terms as the Auditor  
14 deems appropriate pursuant to §11A-3-48 of this code.



15 Any of the aforesaid tracts or lots, or part thereof or an undivided interest therein, may be  
16 redeemed by the payment to the undersigned sheriff (or collector) before certification to the  
17 Auditor, of the total amount of taxes, interest, and charges due thereon up to the date of  
18 redemption by credit card, cashier's check, money order, certified check or United States  
19 currency. Payment must be received in the tax office by the close of business on the last business  
20 day prior to the certification.

21 After certification to the Auditor, any of the aforesaid tracts or lots may be redeemed by  
22 any person entitled to pay the taxes thereon at any time prior to the sale by payment to the Auditor  
23 of the total amount of taxes, interest, and charges due thereon up to the date of redemption.

24 Given under my hand this \_\_\_\_\_ day of  
25 \_\_\_\_\_, 20\_\_.

26

27 Sheriff (or collector).

28 The sheriff shall publish the list and notice prior to the sale date fixed in the notice as a  
29 Class III-0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code,  
30 and the publication area for such publication shall be the county.

31 (b) In addition to such publication, no less than 30 days prior to the sale by the Auditor  
32 pursuant to § 11A-3-44 of this code, the sheriff shall send a notice of the delinquency and the  
33 date of sale by certified mail: (1) To the last known address of each person listed in the land books  
34 whose taxes are delinquent; (2) to each person having a lien on real property upon which the  
35 taxes are due as disclosed by a statement filed with the sheriff pursuant to the provisions of  
36 section three of this article; (3) to each other person with an interest in the property or with a  
37 fiduciary relationship to a person with an interest in the property who has in writing delivered to  
38 the sheriff on a form prescribed by the Tax Commissioner a request for such notice of  
39 delinquency; and (4) in the case of property which includes a mineral interest but does not include

40 an interest in the surface other than an interest for the purpose of developing the minerals, to  
41 each person who has in writing delivered to the sheriff, on a form prescribed by the Tax  
42 Commissioner, a request for such notice which identifies the person as an owner of an interest in  
43 the surface of real property that is included in the boundaries of such property: *Provided*, That in  
44 a case where one owner owns more than one parcel of real property upon which taxes are  
45 delinquent, the sheriff may, at his or her option, mail separate notices to the owner and each  
46 lienholder for each parcel or may prepare and mail to the owner and each lienholder a single  
47 notice which pertains to all such delinquent parcels. If the sheriff elects to mail only one notice,  
48 that notice shall set forth a legally sufficient description of all parcels of property on which taxes  
49 are delinquent. In no event shall failure to receive the mailed notice by the landowner or lienholder  
50 affect the validity of the title of the property conveyed if it is conveyed pursuant to §11A-3-27 of  
51 §11A-3-59 of this code.

52 (c) To cover the cost of preparing and publishing the second delinquent list, a charge of  
53 \$25 shall be added to the taxes, interest, and charges already due on each item and all such  
54 charges shall be stated in the list as a part of the total amount due.

55 (d) To cover the cost of preparing and mailing notice to the landowner, lienholder, or any  
56 other person entitled thereto pursuant to this section, a charge of \$10 per addressee shall be  
57 added to the taxes, interest, and charges already due on each item and all such charges shall be  
58 stated in the list as a part of the total amount due.

59 (e) Any person whose taxes were delinquent on the first day of September may have his  
60 or her name removed from the delinquent list prior to the time the same is delivered to the  
61 newspapers for publication by paying to the sheriff the full amount of taxes and costs owed by the  
62 person at the date of such redemption. In such case, the sheriff shall include but \$3 of the costs  
63 provided in this section in making such redemption. Costs collected by the sheriff hereunder which  
64 are not expended for publication and mailing shall be paid into the General County Fund.

**§11A-3-4. Redemption after second publication and before certification to the Auditor.**

1 Any of the real estate included in the list published pursuant to the provisions of §11A-3-  
2 2 of this code may be redeemed at any time before certification to the Auditor as provided in  
3 §11A-3-8 of this code, by cashier check, money order, certified check, or United States currency.

**§11A-3-5. Sale by sheriff; immunity; penalty; mandamus.**

1 [Repealed.]

**§11A-3-5a. Effective date of transfer of duties for delinquent land sales by sheriff from the  
county clerk to the State Auditor.**

1 [Repealed.]

**§11A-3-5b. Authorization for county clerk to perform duties for delinquent land sales by  
sheriff.**

1 [Repealed.]

**§11A-3-6. Purchase by sheriff, State Auditor, deputy commissioner and clerk of county  
commission prohibited; co-owner free to purchase at tax sale.**

1 [Repealed.]

**§11A-3-7. Suspension from same; amended delinquent lists; subsequent sale.**

1 [Repealed.]

**§11A-3-8. Certification of property to the Auditor.**

1 If any real estate included in the list published pursuant to the provisions of §11A-3-2 of  
2 this code is not redeemed in accordance with §11A-3-4 of this code by October 31 of the year the  
3 list was published, the sheriff shall certify the real estate except the sheriff shall include any  
4 subsequent taxes due at the time of the list published pursuant to §11A-3-2 of this code to the  
5 Auditor for disposition pursuant to §11A-3-44 of this code, subject, however, to the right of  
6 redemption provided by §11A-3-38 of this code. The Auditor shall prescribe the form by which the  
7 sheriff certifies the property.

**§11A-3-9. Sheriff's list of redemptions and certifications; oath.**

1 (a) As soon as the certification provided in §11A-3-8 of this code has been completed, the  
2 sheriff shall prepare a list of all tax liens on delinquent real estate redeemed before certification  
3 or certified to the Auditor. The heading of the list shall be in form or effect as follows:

4 List of tax liens on real estate in the county of \_\_\_\_\_, returned delinquent for  
5 nonpayment of taxes thereon for the year (or years) 20\_\_\_\_, and redeemed before certification or  
6 certified to the Auditor.

7 (b) The sheriff shall, at the foot of the list, subscribe an oath, which shall be subscribed  
8 before and certified by some person duly authorized to administer oaths, in form or effect as  
9 follows:

10 I, \_\_\_\_\_, sheriff (or deputy sheriff or collector) of the county of \_\_\_\_\_, do  
11 swear that the above list contains a true account of all the tax liens on real estate within my county  
12 returned delinquent for nonpayment of taxes thereon for the year (or years) 20\_\_\_\_, which were  
13 redeemed before certification or certified to the Auditor.

14 (c) Except for the heading and the oath, the Auditor shall prescribe the form of the list.

**§11A-3-10. Sheriff to account for proceeds; disposition of surplus.**

1 (a) The sheriff shall account for the proceeds of all redemptions included in such list in the  
2 same way he or she accounts for other taxes collected by him or her.

3 (b) All real estate included in the first delinquent list sent to the Auditor, and not accounted  
4 for in the list of redemptions and certifications, shall be deemed to have been redeemed before  
5 certification, and the taxes, interest, and charges due thereon shall be accounted for by the sheriff  
6 as if they had been received by him or her before the sale.

**§11A-3-11. Return of list certifications; redemptions.**

1 (a) Within one month after completion of the certification, the sheriff shall deliver the  
2 original list of redemptions and certifications described in §11A-3-9 of this code, with a copy  
3 thereof, to the clerk of the county commission. The clerk shall bind the original of such list in a

4 permanent book to be kept for the purpose in his or her office. The clerk, within 10 days after  
5 delivery of the list to him or her, shall transmit the copy to the Auditor, who shall note each  
6 redemption, and certification on the record of delinquent lands kept in his or her office.

7 (b) Any sheriff who fails to prepare and return the list of redemptions and certifications  
8 within the time required by this section shall forfeit not less than \$50 nor more than \$500, for the  
9 benefit of the general school fund, to be recovered by the Auditor or by any taxpayer of the county  
10 on motion in a court of competent jurisdiction. Upon the petition of any person interested, the  
11 sheriff may be compelled by mandamus to make out and return the list and the proceedings  
12 thereon shall be at his or her cost.

**§11A-3-12. Amendment of such list.**

1 If the sheriff shall make any error or omission in the list of redemptions and certifications  
2 returned to the clerk of the county commission, he or she or any person interested may, within 30  
3 days after the publication of such list, apply by petition to the county commission for an order  
4 permitting or requiring amendment of the list. Any person who may be prejudiced by the proposed  
5 amendment must, if found within the county, be given at least 10 days' notice of such application.  
6 Upon proof of the error or mistake the commission shall make an order permitting or requiring the  
7 sheriff to file an amended list with the clerk of the commission. The sheriff shall thereupon prepare  
8 and deliver to the clerk of the commission the amended list and a copy thereof, with a copy of the  
9 order of the commission permitting or requiring it to be filed attached to the list and to the copy.  
10 The clerk shall substitute the original of the amended list for the list already in his or her office,  
11 and make the necessary corrections on his record of delinquent lands. The clerk shall transmit  
12 the copy of the amended list to the Auditor who shall note the corrections on his or her record of  
13 delinquent lands.

**§11A-3-13. Publication by sheriff of certification list.**

1 Within one month after completion of the certification, the sheriff shall prepare and publish  
2 a list of all the certifications made by him or her, in form or effect as follows, which list shall be

3 published as a Class II-0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.*  
4 of this code, and the publication area for such publication shall be the county.

5 List of tax liens on real estate in the county of \_\_\_\_\_, in the month (or months) of  
6 \_\_\_\_\_, 20\_\_\_\_, certified for nonpayment of taxes thereon for the year (or years) 20\_\_\_\_, and  
7 certified to the Auditor of the State of West Virginia:

Name of	Local	Quantity of
person charged	description	land charged
with taxes	of lands	

8 The owner of any real estate listed above, or any other person entitled to pay the taxes  
9 thereon, may, however, redeem such real estate as provided by law.

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

11

12 Sheriff

13 To cover the costs of preparing and publishing such list, a charge of \$15 shall be added  
14 to the taxes, interest, and charges already due on each item listed.

**§11A-3-14. Purchase by individual at tax sale; certificate of sale.**

1 [Repealed.]

**§11A-3-15. Certificate of sale assignable.**

1 [Repealed.]

**§11A-3-16. Subsequent tax payments by purchaser.**

1 [Repealed.]

**§11A-3-17. Sale of subsequent tax liens.**

1 [Repealed.]

**§11A-3-18. Limitations on tax liens.**

1 [Repealed.]

**§11A-3-19. What purchaser must do before the deed can be secured.**

1 [Repealed.]

**§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 [Repealed.]

**§11A-3-21. Notice to redeem.**

1 [Repealed.]

**§11A-3-22. Service of notice.**

1 [Repealed.]

**§11A-3-23. Redemption from purchase; receipt; list of redemptions; lien; lien of person redeeming interest of another; record.**

1 [Repealed.]

**§11A-3-24. Notice of redemption from purchases; moneys received by sheriff.**

1 [Repealed.]

**§11A-3-25. Distribution of surplus to purchaser.**

1 [Repealed.]

**§11A-3-26. Certificate of redemption issued by State Auditor; recordation; disposition of redemption money.**

1 [Repealed.]

**§11A-3-27. Deed to purchaser; record.**

1 [Repealed.]

**§11A-3-28. Compelling service of notice or execution of deed.**

1 [Repealed.]

**§11A-3-29. One deed for adjoining pieces of real estate within the same tax district.**

1 [Repealed.]

**§11A-3-30. Title acquired by individual purchaser; action to quiet title**

1 [Repealed]

**§11A-3-31. Effect of irregularity on title acquired by purchaser.**

1 [Repealed]

**§11A-3-32. Sheriff to keep proceeds in separate accounts; disposition.**

1 (a) The sheriff shall keep in a separate fund the proceeds of all redemptions paid to him  
2 or her under the provisions of this chapter, except for those proceeds for which a separate fund  
3 is directed by the provisions of §11A-3-64 of this code. Out of the total proceeds of each  
4 redemption he or she shall in the order of priority stated below credit the following amounts for  
5 payment as provided in this section:

6 (1) To the general county fund, the part that represents costs paid out of the fund for  
7 publishing the sheriff's delinquent and sales list and all other costs incurred by the sheriff pursuant  
8 to the provisions of this article;

9 ((2) The balance, if any, of the proceeds of the lands included in each suit shall be prorated  
10 among the various taxing units on the basis of the total amount of taxes due them in respect to  
11 the lands that were redeemed.

12 (b) The amounts so determined shall be credited as follows for payment as provided in  
13 this subsection:

14 (1) To the Auditor, the part that represents state taxes and interest; and

15 (2) To the fund kept by the sheriff for each local taxing unit, the part that represents taxes  
16 and interest payable to the unit.

17 (c) All amounts which under the provisions of this section were credited by the sheriff to  
18 the Auditor shall be paid to him or her semiannually, and those credited to the various local taxing



19 units shall be transferred semiannually by the sheriff to the fund kept by him or her for each taxing  
20 unit.

21 (d) The Auditor shall prescribe the form of the records to be kept by the sheriff for the  
22 purposes of this section, and the method to be used by him or her in making the necessary pro  
23 rata distributions.

**§11A-3-39. Certificate of redemption issued by Auditor; recordation.**

1 (a) Upon payment of the sum necessary to redeem, the Auditor shall execute a certificate  
2 of redemption in triplicate, which certificate shall specify the real estate redeemed, or the interest  
3 therein, as the case may be, together with any changes in respect thereto which were made in  
4 the land book and in the record of delinquent lands, shall specify the year or years for which  
5 payment was made, and shall state that it is a receipt for the money paid and a release of the  
6 state's lien against the real estate redeemed. The original certificate shall be retained in the files  
7 in the Auditor's office, one copy shall be delivered to the person redeeming and the second copy  
8 shall be mailed by the Auditor to the clerk of the county commission of the county in which the  
9 real estate is situated, who, after making any necessary changes in his or her record of delinquent  
10 lands, shall note the fact of redemption on such record, and shall record the certificate in a  
11 separate volume provided for the purpose.

12 The fee for issuing the certificate of redemption shall be \$20 and seven and one-half  
13 percent of the total taxes and interest not to exceed \$120.

14 (b) All certificates of redemption issued by the Auditor in each year shall be numbered  
15 consecutively and shall be filed by the clerk of the county commission in numerical order.  
16 Reference to the year and number of the certificate shall be included in the notation of redemption  
17 required of the clerk of the county commission. No fee shall be charged by the clerk for any  
18 recordation, filing, or notation required by this section. Ten dollars of the commission fee received  
19 by the Auditor on a redemption shall be deposited into the Courthouse Facilities Improvement  
20 Fund set out in §29-26-6 of this code.

**§11A-3-42. Lands subject to sale by Auditor.**

1 All lands which were certified to the Auditor pursuant to §11A-3-8 of this code and which  
2 have not been redeemed, , together with all non-entered lands, all escheated lands, and all waste  
3 and unappropriated lands, shall be subject to sale by the Auditor as further provided in this article.  
4 References in this chapter to the sale or purchase of certified or non-entered lands by or from the  
5 Auditor shall be construed as the sale or purchase of the tax lien or liens thereon.

**§ 11A-3-44. Auditor to certify list of lands to be sold; lands so certified are subject to sale.**

1 On or after March 1 and on or before August 1 of each year, the Auditor shall certify a list  
2 of all lands subject to sale under this article. He or she shall note the fact of certification on the  
3 land record in his or her office. Upon completion of the list for certification, a charge of \$25 shall  
4 be added to the taxes, interest, and charges already due on each tract listed, to cover the costs  
5 incurred by the Auditor in the preparation of the list, and in the event of sale or redemption, the  
6 same shall be collected and paid into the operating fund provided for in this article.

7 Escheated lands and waste and unappropriated lands shall be listed separately. The list  
8 shall be arranged by districts and, except in the case of waste and unappropriated lands,  
9 alphabetically by the name of the owner. The list shall state as to each item listed the information  
10 required by §11A-3-35 of this code to be set forth in the land record in the Auditor's office, and  
11 shall specify as to each tract listed as delinquent or non-entered the amount of taxes and interest  
12 due or chargeable thereon on the date of certification, the publication and other charges due, with  
13 interest, and the total currently due. The specification of taxes due or chargeable shall as to  
14 delinquent land commence with those for nonpayment of which it was certified, and as to non-  
15 entered land with those properly chargeable to it for the first year of nonentry, subject to the  
16 provisions of the proviso set forth in §11A-3-38(b) of this code.

17 All items certified by the Auditor shall be numbered consecutively. All subsequent entries,  
18 applications, or proceedings under this article in respect to any item shall refer to its number and  
19 the year of certification. Notwithstanding any provisions of this article to the contrary, all tracts,

20 lots, or parcels certified to the Auditor as a unit may be treated by the Auditor as a single item for  
21 purposes of certification. Subject to the provisions of this section, the Auditor shall prescribe a  
22 form for the list and shall provide in such form adequate space to show the subsequent history  
23 and final disposition of each item certified.

24 The list shall be made in quadruplicate. The Auditor shall keep the original and send one  
25 copy to the clerk of the county commission, one to the sheriff, and one to the West Virginia Land  
26 Stewardship Corporation created pursuant to §31-21-1 *et seq.* of this code. The clerk of the county  
27 commission shall bind his or her copy in a permanent book to be labeled "Report of Auditor of  
28 Delinquent and Non-Entered Lands" and shall note the fact of the certification of each item on his  
29 or her record of delinquent lands. Such copies delivered to the clerk of the county commission  
30 and the sheriff shall become permanent records, and shall be preserved as such in the offices of  
31 the Auditor and the clerk of the county commission.

**§11A-3-45. Auditor to hold annual auction.**

1 (a) Each tract or lot certified by the Auditor pursuant to §11A-3-44 of this code shall be  
2 sold by him or her at public auction at the courthouse of the county to the highest bidder during  
3 the courthouse's normal operating hours on any business working day within 90 days after the  
4 Auditor has certified the lands as required by §11A-3-44 of this code. The payment for any tract  
5 or lot purchased at a sale shall be made by check, U. S. currency, or money order payable to the  
6 Auditor and delivered before the close of business on the day of sale. No part or interest in any  
7 tract or lot subject to such sale, or any part thereof of interest therein, that is less than the entirety  
8 of such unredeemed tract, lot, or interest, as the same is described and constituted as a unit or  
9 entity in said list, shall be offered for sale or sold at such sale. If the sale shall not be completed  
10 on the first day of the sale, it shall be continued from day to day between the same hours until all  
11 the land shall have been offered for sale.

12 (b) A private, nonprofit, charitable corporation, incorporated in this state, which has been  
13 certified as a nonprofit corporation pursuant to the provisions of Section 501(c)(3) of the federal

14 Internal Revenue Code, as amended, which has as its principal purpose the construction of  
15 housing or other public facilities and which notifies the Auditor of an intention to bid and  
16 subsequently submits a bid that is not more than five percent lower than the highest bid submitted  
17 by any person or organization which is not a private, nonprofit, charitable corporation as defined  
18 in this subsection, shall be sold the property offered for sale at public auction by the Auditor  
19 pursuant to the provisions of this section at the public auction as opposed to the highest bidder.

20 The nonprofit corporation referred to in this subsection does not include a business  
21 organized for profit, a labor union, a partisan political organization, or an organization engaged in  
22 religious activities, and it does not include any other group which does not have as its principal  
23 purpose the construction of housing or public facilities.

**§11A-3-46. Publication of notice of auction.**

1 Once a week for three consecutive weeks prior to the auction required in §11A-3-45 of  
2 this code, the Auditor shall publish notice of the auction as a Class III-0 legal advertisement in  
3 compliance with the provisions of §59-3-1 *et seq.* of this code, and the publication area for such  
4 publication shall be the county.

5 The notice shall be in form or effect as follows:

6 Notice is hereby given that the following described tracts or lots of land in the County of  
7 \_\_\_\_\_, have been certified by the Auditor of the State of West Virginia, for sale at public  
8 auction. The lands will be offered for sale by the undersigned Auditor at public auction in (specify  
9 location) the courthouse of \_\_\_\_\_ County between the hours of \_\_\_\_\_ in the  
10 morning and \_\_\_\_ in the afternoon, on the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

11 Each tract or lot as described below will be sold to the highest bidder at the auction. The  
12 payment for any tract or lot purchased at a sale shall be made by check or money order payable  
13 to the Auditor and delivered before the close of business on the day of the sale. If any of said  
14 tracts or lots remain unsold following the auction, they will be subject to later sale without  
15 additional advertising or public auction. The Auditor's sale may include tracts or lots remaining

16 unsold from a previous auction not required by law to be readvertised and described for this  
17 subsequent auction of those same tracts and lots. All sales are subject to the approval of the  
18 Auditor of the State of West Virginia.

19 (here insert description of advertised lands to be sold)

20 Any of the aforesaid tracts or lots may be redeemed by any person entitled to pay the  
21 taxes thereon at any time prior to the sale by payment to the Auditor of the total amount of taxes,  
22 interest, and charges due thereon up to the date of redemption. Lands listed above as escheated  
23 or waste and unappropriated lands may not be redeemed.

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

25 \_\_\_\_\_ Auditor of the State of West Virginia.

26 The description of lands required in the notice shall be in the same form as the list  
27 certifying said lands for sale. If the Auditor is required to auction lands certified to him or her in  
28 any previous years, pursuant to §11A-3-48 of this code, he or she shall include such lands in the  
29 auction without further advertisement, with reference to the year of certification and the item  
30 number of the tract or interest.

31 To cover the cost of preparing and publishing the notice, a charge of \$30 shall be added  
32 to the taxes, interest, and charges due on the delinquent and non-entered property.

**§11A-3-48. Unsold lands subject to sale without auction or additional advertising.**

1 If any of the lands which have been offered for sale at the public auction provided in §11A-  
2 3-45 of this code shall remain unsold following such auction; or were sold at a tax sale auction  
3 within the previous five years, which were not redeemed, and for which no deed was secured by  
4 the purchaser; or if the Auditor refuses to approve the sale pursuant to §11A-3-51 of this code,  
5 the Auditor may sell the lands without any further public auction or additional advertising of the  
6 land, in the following priority: (1) To a person vested with an ownership interest in an adjacent  
7 tract or parcel of land: *Provided*, That If more than one adjacent landowner desires to acquire the  
8 same tract or lot, then the Auditor shall sell such tract or lot to the highest bidder; (2) to the

9 municipality in which the tract or lot is located; (3) The county commission of the county in which  
10 the tract or lot is located; (4) to the West Virginia Land Stewardship Corporation as part of its Land  
11 Bank Program set forth in §31-21-11 *et seq.* of this code; or (5) to any party willing to purchase  
12 such property.

13 The price of such property shall be as agreed upon by the Auditor and purchaser.

**§ 11A-3-50. Receipt to purchaser for purchase price.**

1 The Auditor shall prepare an original and two copies of the receipt for the purchase money.  
2 He or she shall give the original receipt to the purchaser and shall file one copy thereof with the  
3 clerk of the county commission and one copy thereof with the sheriff, each of whom shall note the  
4 fact of such sale on their respective records of delinquent lands. The heading of the receipt shall  
5 be:

6 Memorandum of real estate sold in the county of \_\_\_\_\_ on this \_\_\_ day of  
7 \_\_\_\_\_, 20 \_\_\_\_, by \_\_\_\_\_, the Auditor of the State of West Virginia.

8 Except for the heading, the Auditor shall prescribe the form of the receipt.

**§ 11A-3-52. Duties of purchaser to secure a deed.**

1 (a) Within 120 days following the approval of the sale by the Auditor pursuant to §11A-3-  
2 51 of this code, the purchaser, his or her heirs or assigns, in order to secure a deed for the real  
3 estate purchased, shall:

4 (1) Prepare a list of those to be served with notice to redeem and request the Auditor to  
5 prepare and serve the notice as provided in §11A-3-54 and §11A-3-55 of this code;

6 (2) When the real property subject to the tax lien was classified as Class II property,  
7 provide the Auditor with the actual mailing address of the property that is subject to the tax lien or  
8 liens purchased; and

9 (3) Deposit, or offer to deposit, with the Auditor a sum sufficient to cover the costs of  
10 preparing and serving the notice.

11 (b) If the purchaser fails to fulfill the requirements set forth in subsection (a) of this section,  
12 the purchaser shall lose all the benefits of his or her purchase.

13 (c) After the requirements of subsection (a) of this section have been satisfied, the Auditor  
14 shall issue and notice to redeem as required by §11A-3-54 and §11A-3-55 of this code.

15 (d) If the person requesting preparation and service of the notice is an assignee of the  
16 purchaser, he or she shall, at the time of the request, file with the Auditor a written assignment to  
17 him or her of the purchaser's rights, executed, acknowledged, and certified in the manner required  
18 to make a valid deed.

19 (e) Whenever a purchaser has failed to comply with the notice requirements set forth in  
20 subsection (a) of this section, the purchaser may receive an additional 60 days from the expiration  
21 of the time period set forth in subsection (a) of this section to comply with the notice requirements  
22 set forth in subsection (a) of this section if the purchaser files with the Auditor a request in writing  
23 for the extension within 30 days following the expiration of the time period set forth in subsection  
24 (a) of this section and makes payment by U. S. currency, cashier's check, certified check, or  
25 money order in the amount of \$100 or 10 percent of the total amount paid on the day of sale set  
26 forth in §11A-3-45 of this code, whichever is greater. The fee for issuing the certificate of extension  
27 shall be \$25 made payable to the Auditor.

28 (f) The Auditor shall each month draw his or her warrant upon the treasury payable to the  
29 county board of education of each county for payment received by him or her for the extension of  
30 the time period set forth in subsection (e) of this section for property located within each such  
31 county.

**§11A-3-53. Refund to purchaser of payment made at Auditor's sale where property is  
nonexistent.**

1 If, within 180 days following the approval of the sale by the Auditor, the purchaser  
2 discovers that the property purchased at the sale is nonexistent, the purchaser shall submit the  
3 abstract or certificate of an attorney-at-law that the property is nonexistent. Upon receipt of the

4 abstract or certificate, the Auditor cause the moneys so paid on the day of the sale to be refunded.  
5 Upon refund of the amount bid at an Auditor's sale, he or she shall inform the assessor that the  
6 property does not exist for the purpose of having the assessor correct the error.

7 If at any within 180 days following the approval of the sale by the Auditor, the sheriff, clerk  
8 of the county commission, assessor or Auditor determines that the tax lien on the subject property  
9 should be cancelled or dismissed, the Auditor shall issue a certificate of cancellation on the tax  
10 lien and shall cause the money paid on the day of the sale to be refunded.

**§11A-3-54. Notice to redeem.**

1 Whenever the provisions of §11A-3-52 of this code have been complied with, the Auditor  
2 shall thereupon prepare a notice in form or effect as follows:

3 To \_\_\_\_\_

4 You will take notice that \_\_\_\_\_, the purchaser (or \_\_\_\_\_, the assignee, heir,  
5 or devisee of \_\_\_\_\_, the purchaser) of the following real estate, \_\_\_\_\_, (here  
6 describe the real estate sold) located in \_\_\_\_\_, (here name the city, town, or village in which  
7 the real estate is situated or, if not within a city, town, or village, give the district and a general  
8 description) which was \_\_\_\_\_ (here put whether the property was returned delinquent or  
9 non-entered) in the name of \_\_\_\_\_, and was sold by the Auditor at the sale for delinquent  
10 taxes (or nonentry) on the \_\_\_ day of \_\_\_\_\_, 20 \_\_\_, has requested that you be notified  
11 that a deed for such real estate shall be made on or after the \_\_\_ day of \_\_\_\_\_, 20 \_\_\_,  
12 as provided by law, unless before that day you redeem such real estate. The amount you shall  
13 have to pay to redeem on the \_\_\_ day of \_\_\_\_\_, 20 \_\_\_ shall be as follows:

14 Amount equal to the taxes, interest, and charges due on the date of sale, with interest to  
15 \_\_\_\_\_ ..... \$ \_\_\_\_\_

16 Amount of taxes paid on the property, since the sale, with interest to \_\_\_\_\_ .....  
17 \$ \_\_\_\_\_



18 Amount paid for title examination and preparation of list of those to be served, and for  
19 preparation and service of the notice with interest to \_\_\_\_\_ ..... \$ \_\_\_\_\_

20 Amount paid for other statutory costs (describe) \_\_\_\_\_ ..... \$ \_\_\_\_\_

21 Total ..... \$ \_\_\_\_\_

22 You may redeem at any time before \_\_\_\_\_ by paying the above total less any  
23 unearned interest.

24 If the above real estate is your primary residence, you may petition the Auditor to redeem  
25 the real estate in not more than three incremental payments that equal the total amount required  
26 to redeem the real estate prior to the issuance of the deed described above.

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

28 Auditor

29 \_\_\_\_\_ County,

30 State of West Virginia

31 For preparing this notice, the Auditor shall receive a fee of \$10 for the original and two  
32 dollars for each copy required. Any costs which must be expended in addition thereto for  
33 publication, or service of such notice in the manner provided for serving process commencing a  
34 civil action, or for service of process by certified mail, shall be charged by the Auditor. All costs  
35 provided by this section shall be included as redemption costs and included in the notice  
36 described herein.

**§11A-3-55. Service of notice.**

1 (a) As soon as the Auditor has prepared the notice provided for in §11A-3-54 of this code,  
2 he or she shall cause it to be served upon all persons named on the list generated by the  
3 purchaser pursuant to the provisions of §11A-3-52 of this code. Such notice shall be mailed and,  
4 if necessary, published at least 45 days prior to the first day a deed may be issued following the  
5 Auditor's sale.

6 (b) The notice shall be served upon all such persons residing or found in the state in the  
7 manner provided for serving process commencing a civil action or by certified mail, return receipt  
8 requested, or other types of delivery service courier that provide a receipt. The notice shall be  
9 served on or before the 30th day following the request for such notice.

10 (c) The notice shall be served upon persons not residing or found in the state by certified  
11 mail, return receipt requested, or in the manner provided for serving process commencing a civil  
12 action or other types of delivery service courier that provide a receipt. The notice shall be served  
13 on or before the 30 days following the request for the notice.

14 (d) If the address of a person is unknown to the purchaser and cannot be discovered by  
15 due diligence on the part of the purchaser, the notice shall be served by publication as a Class  
16 III-0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.* of this code and the  
17 publication area for the publication shall be the county in which the real property is located. If  
18 service by publication is necessary, publication shall be commenced within 60 days following the  
19 request for the notice, and a copy of the notice shall, at the same time, be sent pursuant to  
20 subsection (b) or (c) of this section, to the last known address of the person to be served. The  
21 return of service of the notice and the affidavit of publication, if any, shall be in the manner  
22 provided for process generally and shall be filed and preserved by the State Auditor in his or her  
23 office, together with any return receipts for notices sent by certified mail.

24 (e) In addition to the other notice requirements set forth in this section, if the real property  
25 subject to the tax lien was classified as Class II property at the time of the assessment, at the  
26 same time the Auditor issues the required notices by certified mail, the Auditor shall forward a  
27 copy of the notice sent to the delinquent taxpayer by first class mail, or in the manner provided  
28 for serving process commencing a civil action, addressed to "Occupant", to the physical mailing  
29 address for the subject property. The physical mailing address for the subject property shall be  
30 supplied by the purchaser of the property, pursuant to the provisions of §11A-3-52 of this code.  
31 Where the mail is not deliverable to an address at the physical location of the subject property,

32 the copy of the notice shall be sent to any other mailing address that exists to which the notice  
33 would be delivered to an occupant of the subject property.

**§11A-3-56. Redemption from purchase; receipt; list of redemptions; lien; lien of person  
redeeming interest of another; record.**

1 (a) After the sale of any tax lien on any real estate pursuant to §11A-3-45 or §11A-3-48 of  
2 this code, the owner of, or any other person who was entitled to pay the taxes on, any real estate  
3 for which a tax lien thereon was purchased may redeem at any time before a tax deed is issued  
4 therefor. In order to redeem, he or she must pay to the Auditor the following amounts:

5 (1) An amount equal to the taxes, interest, and charges due on the date of the sale, with  
6 interest thereon at the rate of one percent per month from the date of sale;

7 (2) All other taxes thereon, which have since been paid by the purchaser, his or her heirs  
8 or, with interest at the rate of one percent per month from the date of payment;

9 (3) Such additional expenses as may have been incurred in preparing the list of those to  
10 be served with notice to redeem, and for any licensed attorney's title examination incident thereto,  
11 with interest at the rate of one percent per month from the date of payment, but the amount he or  
12 she shall be required to pay, excluding said interest, for such expenses incurred for the  
13 preparation of the list of those to be served with notice to redeem required by §11A-3-52 of this  
14 code, and for any licensed attorney's title examination incident thereto, shall not exceed \$500. An  
15 attorney may only charge a fee for legal services actually performed and must certify that he or  
16 she conducted an examination to determine the list of those to be served required by §11A-3-52  
17 of this code;

18 (4) All additional statutory costs paid by the purchaser; and

19 (5) The Auditor's fee and commission as provided by §11A-3-66 of this code. Where the  
20 Auditor has not received from the purchaser satisfactory proof of the expenses incurred in  
21 preparing the notice to redeem, or of any licensed attorney's title examination incident thereto, in  
22 the form of receipts or other evidence thereof, the person redeeming shall pay the Auditor the

23 sum of \$500 plus interest thereon at the rate of one percent per month from the date of the sale  
24 for disposition pursuant to the provisions of §11A-3-57, §11A-3-58, and § 11A-3-64 of this code.  
25 Upon payment to the Auditor of those and any other unpaid statutory charges required by this  
26 article, and of any unpaid expenses incurred by the sheriff and the Auditor, and the deputy  
27 commissioner in the exercise of their duties pursuant to this article, the Auditor shall prepare an  
28 original and five copies of the receipt for payment and shall note on said receipts that the property  
29 has been redeemed. The original of such receipt shall be given to the person redeeming. The  
30 Auditor shall retain a copy of the receipt and forward one copy each to the sheriff, assessor, and  
31 the clerk of the county commission. The clerk shall endorse on the receipt the fact and time of  
32 such filing and note the fact of redemption on his or her record of delinquent lands.

33 (b) Any person for reasons of financial hardship may petition the Auditor to redeems his  
34 or her primary residence in installments. The petition shall certify to the Auditor that the real estate  
35 is the primary residence of the redeeming party. The Auditor may approve a financial hardship  
36 plan and it shall be signed by him or her and the party making the request. A copy of the document  
37 evidencing such acceptance shall be filed with the clerk of the county commission in which the  
38 property is located.

39 (c) Any person who, by reason of the fact that no provision is made for partial redemption  
40 of the tax lien on real estate purchased at the public auction or at a subsequent sale, is compelled  
41 in order to protect himself or herself to redeem the tax lien on all of such real estate when it  
42 belongs, in whole or in part, to some other person, shall have a lien on the interest of such other  
43 person for the amount paid to redeem such interest. He or she shall lose his or her right to the  
44 lien, however, unless within 30 days after payment he or she shall file with the clerk of the county  
45 commission his or her claim in writing against the owner of such interest, together with the receipt  
46 provided for in this section. The clerk shall docket the claim on the judgment lien docket in his or  
47 her office and properly index the same. Such lien may be enforced as other judgment liens are  
48 enforced.

**§11A-3-66. Compensation of Auditor.**

1           As compensation for his or her services, the Auditor shall be entitled to a fee of \$20 for  
2 each item certified by him or her pursuant to §11A-3-44 of this code. In addition thereto he or she  
3 shall receive a commission of seven and one half percent and interest on each sale or redemption  
4 not to exceed \$120.00. A commission received on a sale shall be based on the sale price and a  
5 commission received on a redemption shall be based on the total taxes and interest due. Such  
6 compensation shall be paid as provided in this article. Ten dollars of the commission fee received  
7 by the Auditor on a redemption shall be deposited into the Courthouse Facilities Improvement  
8 Fund set out in §29-26-6 of this code.

**§11A-3-69. Effect of repeal.**

1           The repeal of the provisions of §11A-3-5, §11A-3-5a, §11A-3-5b, §11A-3-6, §11A-3-7,  
2 §11A-3-14, §11A-3-15, §11A-3-16, §11A-3-17, §11A-3-18, §11A-3-19, §11A-3-20, §11A-3-21,  
3 §11A-3-22, §11A-3-23, §11A-3-24, §11A-3-25, §11A-3-26, §11A-3-27, §11A-3-28, §11A-3-29,  
4 §11A-3-30, and §11A-3-31 of this code, enacted during the 2022 regular session of the  
5 Legislature, shall not affect any tax liens sold prior to January 1, 2022.

**ARTICLE 4. REMEDIES RELATING TO TAX SALES.**

**§ 11A-4-3. Right to set aside deed improperly obtained.**

1           Whenever the Auditor has delivered a deed to the purchaser after the time specified in  
2 §11A-3-59 of this code, or, within that time, has delivered a deed to a purchaser who was not  
3 entitled thereto either because of his failure to meet the requirements of §11A-3-52 of this code,  
4 or because the property conveyed had been redeemed, the owner of such property, his heirs and  
5 assigns, or the person who redeemed the property, may, before the expiration of three years  
6 following the delivery of the deed, institute a civil action to set aside the deed. No deed shall be  
7 set aside under the provisions of this section, except in the case of redemption, until payment has  
8 been made or tendered to the purchaser, he or she, his or her heirs and assigns, of the amount

9 which would have been required for redemption, together with any taxes which have been paid  
10 on the property since delivery of the deed, with interest at the rate of 12 percent per annum.

**§ 11A-4-4. Right to set aside deed when one entitled to notice not notified.**

1 (a) If any person entitled to be notified under the provisions of §11A-3-55 of this code is  
2 not served with the notice as therein required, and does not have actual knowledge that such  
3 notice has been given to others in time to protect his or her interests by redeeming the property,  
4 he or she, his or her heirs and assigns may, before the expiration of two years following the  
5 delivery of the deed, institute a civil action to set aside the deed.

6 (b) Any person instituting a civil action pursuant to this section seeking to set aside a tax  
7 deed shall, as a condition precedent to the court allowing the action to proceed, tender to the clerk  
8 of the court in which the suit is pending the funds necessary to redeem the real estate. The court  
9 shall enter an order directing the clerk to accept the funds of the applicant, and deposit those  
10 funds into an account in the control of the clerk pending the conclusion of the proceeding.

11 (c) In any action brought by a tax sale purchaser or his or her grantee seeking to quiet  
12 the title pursuant to an Auditor's sale, the previous owner and any person entitled to notice or right  
13 to redeem shall have the right to assert as a defense to the requested remedy the existence of  
14 both a failure of notice of the right to redeem and a failure of the applicant for the deed to have  
15 exercised reasonably diligent efforts to provide notice of his or her intention to acquire title to the  
16 real estate. It shall be a condition precedent to raising such a defense that he or she has the  
17 funds necessary to redeem the real estate should he or she prevail. Upon application by the  
18 person instituting such suit, the court shall enter an order directing the defendant to tender funds  
19 in the sufficient amount to the clerk for deposit into an account in the clerk's control pending  
20 conclusion of the proceeding. Failure to tender the necessary funds within 30 days following the  
21 entry of the order requiring the deposit shall entitle the purchaser to a judgment in his or her favor.

22 (d) An answer filed by a purchaser or his or her grantee shall include the amount required  
23 for redemption, together with any taxes which have been paid on the property since delivery of  
24 the deed, with interest at the rate of 12 percent per annum.

25 (e) No title acquired pursuant to this article shall be set aside in the absence of a showing  
26 by clear and convincing evidence that the person who originally acquired such title failed to  
27 exercise reasonably diligent efforts to provide notice of his intention to acquire such title to the  
28 complaining party or his predecessors in title.

29 (f) Upon a preliminary finding by the court that the deed will be set aside pursuant to this  
30 section, such amounts on deposit with the clerk pursuant to this section shall be paid by the clerk  
31 to the sheriff within one month of the entry thereof and shall direct the sheriff to pay to the  
32 purchaser amounts pursuant to §11A-3-58 of this code. Upon a finding by the court that the deed  
33 will not be set aside and with the entry of a judgment dismissing the action with prejudice, the  
34 clerk shall return to the plaintiff or other appropriated person whose funds previously tendered,  
35 less any accrued costs assessed against such person such funds by the court.

## **CHAPTER 16. PUBLIC HEALTH.**

### **ARTICLE 18. SLUM CLEARANCE.**

#### **§16-18-3. Definitions.**

1 The following terms, wherever used or referred to in this article, shall have the following  
2 meanings, unless a different meaning is clearly indicated by the context:

3 "Area of operation" means in the case of a municipality, the area within such municipality  
4 and the area within five miles of the territorial boundaries thereof, except that the area of operation  
5 of a municipality under this article shall not include any area which lies within the territorial  
6 boundaries of another municipality unless a resolution shall have been adopted by the governing  
7 body of such other municipality declaring a need therefor; and in the case of a county, the area  
8 within the county, except that the area of operation in such case shall not include any area which

9 lies within the territorial boundaries of a municipality unless a resolution shall have been adopted  
10 by the governing body of such municipality declaring a need therefor; and in the case of a regional  
11 authority, shall mean the area within the communities for which such regional authority is created:  
12 *Provided*, That a regional authority shall not undertake a redevelopment project within the  
13 territorial boundaries of any municipality unless a resolution shall have been adopted by the  
14 governing body of such municipality declaring that there is a need for the regional authority to  
15 undertake such development project within such municipality. No authority shall operate in any  
16 area of operation in which another authority already established is undertaking or carrying out a  
17 redevelopment project without the consent, by resolution, of such other authority.

18 "Authority", "slum clearance and redevelopment authority", or "urban renewal authority"  
19 means a public body, corporate and politic, created by or pursuant to section four of this article or  
20 any other public body exercising the powers, rights, and duties of such an authority as hereinafter  
21 provided.

22 "Blighted area" means an area, other than a slum area, which by reason of the  
23 predominance of defective or inadequate street layout, faulty lot layout in relation to size,  
24 adequacy, accessibility or usefulness, insanitary or unsafe conditions, deterioration of site  
25 improvement, diversity of ownership, tax or special assessment delinquency exceeding the fair  
26 value of the land, defective or unusual conditions of title, improper subdivision or obsolete platting,  
27 or the existence of conditions which endanger life or property by fire and other causes, or any  
28 combination of such factors, substantially impairs or arrests the sound growth of the community,  
29 retards the provision of housing accommodations or constitutes an economic or social liability and  
30 is a menace to the public health, safety, morals, or welfare in its present condition and use.

31 "Blighted property" means a tract or parcel of land that, by reason of abandonment,  
32 dilapidation, deterioration, age or obsolescence, inadequate provisions for ventilation, light, air or  
33 sanitation, high density of population and overcrowding, tax delinquency, deterioration of site or



34 other improvements, or the existence of conditions that endanger life or property by fire or other  
35 causes, or any combination of such factors, is detrimental to the public health, safety, or welfare.

36 "Bonds" means any bonds, including refunding bonds, notes, interim certificates,  
37 debentures, or other obligations issued by an authority pursuant to this section.

38 "Community" means any municipality or county in the state.

39 "Clerk" means the clerk or other official of the municipality or county who is the custodian  
40 of the official records of such municipality or county.

41 "Federal government" is the United States of America or any agency or instrumentality,  
42 corporate or otherwise, of the United States of America.

43 "Governing body" means the council or other legislative body charged with governing the  
44 municipality or the county court or other legislative body charged with governing the county.

45 "Mayor" means the officer having the duties customarily imposed upon the executive head  
46 of a municipality.

47 "Municipality" means any incorporated city, town, or village in the state.

48 "Obligee" means any bondholder, agents, or trustees for any bondholders, or lessor  
49 demising to the authority property used in connection with a redevelopment project, or any  
50 assignee or assignees of such lessor's interest or any part thereof, and the federal government  
51 when it is a party to any contract with the authority.

52 "Person" means any individual, firm, partnership, corporation, company, association, joint  
53 stock association, or body politic, and shall include any trustee, receiver, assignee, or other similar  
54 representative thereof.

55 "Public body" means the state or any municipality, county, township, board, commission,  
56 authority, district, or any other subdivision or public body of the state.

57 "Real property" includes all lands, including improvements and fixtures thereon, and  
58 property of any nature appurtenant thereto, or used in connection therewith, and every estate,

59 interest, and right, legal or equitable, therein, including terms for years and liens by way of  
60 judgment, mortgage, or otherwise and the indebtedness secured by such liens.

61 “Redeveloper” means any person, partnership, or public or private corporation or agency  
62 which shall enter or propose to enter into a redevelopment contract.

63 “Redevelopment contract” means a contract entered into between an authority and a  
64 redeveloper for the redevelopment of an area in conformity with a redevelopment plan.

65 “Redevelopment plan” means a plan for the acquisition, clearance, reconstruction,  
66 rehabilitation, or future use of a redevelopment project area.

67 “Redevelopment project” means any work or undertaking:

68 (1) To acquire pursuant to the limitations contained in §54-1-2(11) of this code slum areas  
69 or blighted areas or portions thereof, including lands, structures, or improvements, the acquisition  
70 of which is necessary or incidental to the proper clearance, development, or redevelopment of  
71 such slum or blighted areas or to the prevention of the spread or recurrence of slum conditions or  
72 conditions of blight;

73 (2) To clear any such areas by demolition or removal of existing buildings, structures,  
74 streets, utilities, or other improvements thereon and to install, construct, or reconstruct streets,  
75 utilities, and site improvements essential to the preparation of sites for uses in accordance with a  
76 redevelopment plan;

77 (3) To sell, lease, or otherwise make available land in such areas for residential,  
78 recreational, commercial, industrial or other use or for public use or to retain such land for public  
79 use, in accordance with a redevelopment plan; and

80 (4) Preparation of a redevelopment plan, the planning, survey and other work incident to  
81 a redevelopment project, and the preparation of all plans and arrangements for carrying out a  
82 redevelopment project.

83 “Slum area” means an area in which there is a predominance of buildings or improvements  
84 or which is predominantly residential in character and which, by reason of dilapidation,

85 deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or  
86 open spaces, high density of population and overcrowding, or the existence of conditions which  
87 endanger life or property by fire and other causes, or any combination of such factors, is  
88 conducive to ill health, transmission of disease, infant mortality, juvenile delinquency and crime,  
89 and is detrimental to the public health, safety, morals, or welfare.

90 "Unblighted property" means a property that is not a blighted property.

## **CHAPTER 22. ENVIRONMENTAL RESOURCES.**

### **ARTICLE 15A. THE A. JAMES MANCHIN REHABILITATION ENVIRONMENTAL ACTION PLAN.**

#### **§22-15A-30. Reclamation of Abandoned and Dilapidated Properties Program.**

1 (a) To assist county commissions, municipalities, urban renewal authorities created  
2 pursuant to §16-18-1 *et seq.* of this code, and land reuse agencies and municipal land banks  
3 created pursuant to §31-18E-1 *et seq.* of this code, in their efforts to remediate abandoned,  
4 blighted, and dilapidated structures or properties as provided in this code, the Department of  
5 Environmental Protection may develop a program called the Reclamation of Abandoned and  
6 Dilapidated Properties Program. Using the fund established in subsection (b) of this section, the  
7 Department of Environmental Protection may work with county commissions, municipalities,  
8 urban renewal authorities, land reuse agencies, and municipal land banks to implement  
9 redevelopment plans which will, at a minimum, establish prioritized inventories of structures  
10 eligible to participate in the program, offer reuse options for sites, and recommend actions county  
11 commissions or municipalities may take to remediate abandoned and dilapidated structures in  
12 their communities.

13 (b) There is created in the State Treasury a special revenue fund known as the  
14 Reclamation of Abandoned and Dilapidated Properties Program Fund. The fund shall be  
15 comprised of any money granted by charitable foundations, allocated by the Legislature, allocated

16 from federal agencies, and earned from the investment of money held in the fund, and all other  
17 money designated for deposit to the fund from any source, public or private. The fund shall  
18 operate as a special revenue fund and all deposits and payments into the fund do not expire to  
19 the General Revenue Fund but shall remain in the account and be available for expenditure in  
20 succeeding fiscal years.

21 (c) The fund, to the extent that money is available, may be used solely to assist county  
22 commissions, municipalities, urban renewal authorities, land reuse agencies, and municipal land  
23 banks to remediate abandoned and dilapidated structures and properties by demolishing,  
24 deconstructing, or redeveloping them together with predevelopment expenses related thereto and  
25 other activities as authorized by a charitable grant or legislative appropriation. The fund may also  
26 be used to defray costs incurred by the Department of Environmental Protection in administering  
27 the provisions of this section. However, no more than five percent of money transferred from the  
28 Solid Waste Facility Closure Cost Assistance Fund may be used for administrative purposes.

29 (d) The Department of Environmental Protection, in consultation with the State Fire  
30 Marshal, Insurance Commissioner, the Auditor, the Secretary of Revenue, and the Legislative  
31 Auditor, shall conduct a review of the needs of county commissions, municipalities, urban renewal  
32 authorities, land reuse agencies, and municipal land banks. On or before December 31, 2023,  
33 the Department of Environmental Protection shall submit to the Joint Committee on Government  
34 and Finance a comprehensive report of that review, along with recommendations that are  
35 substantiated by the findings of the review that may be taken to meet the needs of the state in  
36 demolishing and redeveloping abandoned and dilapidated structures and properties.

37 (e) *Statewide contracts.* — The Department of Environmental Protection may cooperate  
38 with the Purchasing Division of the Department of Administration to establish one or more  
39 statewide contracts for services to be utilized by county commissions, municipalities, urban  
40 renewal authorities, land reuse agencies, and municipal land banks to implement the purposes of  
41 this section.

42 (f) The Department of Environmental Protection may propose rules for legislative approval  
43 in accordance with the provisions of §29A-3-1 *et seq.* of this code, to include, but not be limited  
44 to, governing the disbursement of money from the fund, establishing the Reclamation of  
45 Abandoned and Dilapidated Properties Program, directing the distribution of money from the fund,  
46 entering contracts statewide contracts, and establishing criteria for eligibility to receive money  
47 from the fund.

48 (g) Nothing in this section shall be construed to limit, restrain, or otherwise discourage this  
49 state and its political subdivisions from disposing of abandoned and dilapidated structures in any  
50 other manner provided by the laws of this state.

## CHAPTER 31. CORPORATIONS.

### ARTICLE 18E. WEST VIRGINIA LAND REUSE AGENCY AUTHORIZATION ACT.

#### § 31-18E-9. Acquisition of property.

1 (a) *Title to be held in its name.* — A land reuse agency or municipal land bank shall hold  
2 in its own name all real property it acquires.

3 (b) *Tax exemption.* — (1) Except as set forth in subdivision (2) of this subsection, the real  
4 property of a land reuse agency or municipal land bank and its income and operations are exempt  
5 from property tax.

6 (2) Subdivision (1) of this subsection does not apply to real property of a land reuse agency  
7 or municipal land bank after the fifth consecutive year in which the real property is continuously  
8 leased to a private third party. However, real property continues to be exempt from property taxes  
9 if it is leased to a nonprofit or governmental agency at substantially less than fair market value.

10 (c) *Methods of acquisition.* — A land reuse agency or municipal land bank may acquire  
11 real property or interests in real property by any means on terms and conditions and in a manner  
12 the land reuse agency considers proper: *Provided,* That a land reuse agency or municipal land  
13 bank may not acquire any interest in oil, gas, or minerals which have been severed from the realty.

14           (d) *Acquisitions from municipalities or counties.* — (1) A land reuse agency or municipal  
15 land bank may acquire real property by purchase contracts, lease purchase agreements,  
16 installment sales contracts, and land contracts and may accept transfers from municipalities or  
17 counties upon terms and conditions as agreed to by the land reuse agency or municipal land bank  
18 and the municipality or county.

19           (2) A municipality or county may transfer to a land reuse agency or municipal land bank  
20 real property and interests in real property of the municipality or county on terms and conditions  
21 and according to procedures determined by the municipality or county as long as the real property  
22 is located within the jurisdiction of the land reuse agency or municipal land bank.

23           (3) An urban renewal authority, as defined in §16-18-4 of this code, located within a land  
24 reuse jurisdiction established under this article may, with the consent of the local governing body  
25 and without a redevelopment contract, convey property to the land reuse agency. A conveyance  
26 under this subdivision shall be with fee simple title, free of all liens and encumbrances.

27           (e) *Maintenance.* — A land reuse agency or municipal land bank shall maintain all of its  
28 real property in accordance with the statutes and ordinances of the jurisdiction in which the real  
29 property is located.

30           (f) *Prohibition.* — (1) Subject to the provisions of subdivision (2) of this subsection, a land  
31 reuse agency or municipal land bank may not own or hold real property located outside the  
32 jurisdictional boundaries of the entities which created the land reuse agency under §31-18E-4(c)  
33 of this code.

34           (2) A land reuse agency or municipal land bank may be granted authority pursuant to an  
35 intergovernmental cooperation agreement with a municipality or county to manage and maintain  
36 real property located within the jurisdiction of the municipality or county.

37           (g) *Acquisition of tax-delinquent properties.* — (1) Notwithstanding any other provision of  
38 this code to the contrary, if authorized by the land reuse jurisdiction which created a land reuse  
39 agency or municipal land bank or otherwise by intergovernmental cooperation agreement, a land

40 reuse agency or municipal land bank may acquire an interest in tax-delinquent property through  
41 the provisions of chapter 11A of this code. If any unredeemed tract or lot or undivided interest in  
42 real estate offered for sale at public auction remain unsold following the auction, , the Auditor shall  
43 provide a list of all of said real estate within a land reuse or municipal land bank jurisdiction to the  
44 land reuse agency or municipal land bank and the land reuse agency or municipal land bank shall  
45 be given an opportunity to purchase the tax lien and pay the taxes, interest, and charges due for  
46 any unredeemed tract or lot or undivided interest therein as if the land reuse agency or municipal  
47 land bank purchased the tax lien at the tax sale.

48 (2) Notwithstanding any other provision of this code to the contrary, if authorized by the  
49 land reuse jurisdiction which created a land reuse agency or municipal land bank or otherwise by  
50 intergovernmental cooperation agreement, the land reuse agency or municipal land bank shall  
51 have the right of first refusal to purchase any tax-delinquent property which is within municipal  
52 limits, and meets one or more of the following criteria: (A) It has an assessed value of \$50,000 or  
53 less; (B) there are municipal liens on the property that exceed the amount of back taxes owed in  
54 the current tax cycle; (C) the property has been on the municipality's vacant property registry for  
55 24 consecutive months or longer; (D) the property was sold at a tax sale within the previous three  
56 years, was not redeemed, and no deed was secured by the previous lien purchaser; or (E) has  
57 been condemned: *Provided*, That the land reuse agency or municipal land bank satisfies the  
58 requirements of subdivision (3) of this subsection. A list of properties which meet the criteria of  
59 this subdivision shall regularly be compiled by the sheriff of the county, and a land reuse agency  
60 or municipal land bank may purchase any qualifying tax-delinquent property for an amount equal  
61 to the taxes owed and any related fees before such property is placed for public auction.

62 (3) When a land reuse agency or municipal land bank exercises a right of first refusal in  
63 accordance with subdivision (2) of this section, the land reuse agency or municipal land bank  
64 shall, within 15 days of obtaining a tax deed, provide written notice to all owners of real property  
65 that is adjacent to the tax-delinquent property. Any such property owner shall have a period of

66 120 days from the receipt of notice, actual or constructive, to express an interest in purchasing  
67 the tax-delinquent property from the land reuse agency or municipal land bank for an amount  
68 equal to the amount paid for the property plus expenses incurred by the land reuse agency or  
69 municipal land bank: *Provided*, That the land reuse agency or municipal land bank may refuse to  
70 sell the property to the adjacent property owner that expressed interest in the tax-delinquent  
71 property if that property owner or an entity owned by the property owner or its directors is  
72 delinquent on any state and local taxes or municipal fees on any of their property.

73 (4) Effective July 1, 2025, the provisions of subdivisions (2) and (3) of this subsection shall  
74 sunset and have no further force and effect.

75 (5) Prior to January 1, 2025, any land reuse agency or municipal land bank which  
76 exercises the authority granted by this subsection shall submit to the Joint Committee on  
77 Government and Finance a report on the entity's activities related to the purchase of tax-  
78 delinquent properties and any benefits realized from the authority granted by this subsection.

## **ARTICLE 21. WEST VIRGINIA LAND STEWARDSHIP CORPORATION.**

### **§31-21-11. Land bank program.**

1 (a) This article hereby authorizes the establishment of a voluntary state land bank  
2 program. Under this program, the corporation is authorized to acquire properties, hold title and  
3 prepare them for future use. Prior to acquiring any properties, the corporation shall conduct site  
4 appropriate assessments to determine the environmental conditions or issues associated with a  
5 particular property. The corporation shall not acquire title to any property unless all pending liens  
6 have been satisfied and released. Liabilities, including, but not limited to, environmental liabilities,  
7 shall not pass to the corporation by its acquisition of title. Participation in the land bank program  
8 under this article shall not relieve an entity of any of its liabilities.

9 (b) The objective of the land bank program is to assist state and local government efforts  
10 for economic development by accepting formerly used or developable properties and preparing



11 the properties so they can be conveyed to other parties to locate or expand businesses and create  
12 or retain jobs in this state.

13 (c) The corporation may acquire by gift, devise, transfer, exchange, foreclosure, purchase  
14 or otherwise on terms and conditions and in a manner the corporation considers proper, real or  
15 personal property or rights or interests in real or personal property. The corporation may not  
16 accept by any conveyance or other action any liability for prior pollution or contamination liabilities  
17 that occurred on the property prior to its conveyance to the corporation.

18 (d) Real property acquired by the corporation may be by purchase and sale agreement,  
19 lease purchase agreement, installment sales contract, land contract or otherwise as may be  
20 negotiated or structured. The corporation may acquire real property or rights or interests in real  
21 property for any purpose the corporation considers necessary to carry out the purposes of this  
22 article including, but not limited to, one or more of the following purposes:

23 (1) Use or development of property the corporation has otherwise acquired;

24 (2) To facilitate the assembly of property for sale or lease to any other public or private  
25 person, including, but not limited to, a nonprofit or for-profit corporation;

26 (3) To conduct environmental remediation and monitoring activities.

27 (e) The corporation may also acquire by purchase, on terms and conditions and in a  
28 manner the corporation considers proper, property or rights or interests in property.

29 (f) The corporation may hold and own in its name any property acquired by it or conveyed  
30 to it by this state, a foreclosing governmental unit, a local unit of government, an  
31 intergovernmental entity created under the laws of this state, or any other public or private person.


32 (g) All deeds, mortgages, contracts, leases, purchases, or other agreements regarding  
33 property of the corporation, including agreements to acquire or dispose of real property, shall be  
34 approved by the board of directors and executed in the name of the corporation or any single  
35 purpose entity created by the board for the transaction.

36           (h) All property held by the corporation or a single purpose entity created by the board for  
37 a transaction shall be inventoried and classified by the corporation according to title status and  
38 suitability for use.

39           (i) A document including, but not limited to, a deed evidencing the transfer under this article  
40 of one or more parcels of property to the corporation by this state or a political subdivision of this  
41 state may be recorded within the office of the county clerk of the county in which the property is  
42 located without the payment of a fee.

43           (j) The corporation shall notify the county commission and county assessor in the affected  
44 county or counties upon receipt of an application for participation in the land bank program.

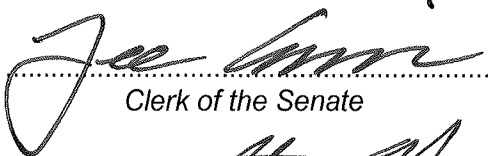
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

  
.....  
Chairman, Senate Committee

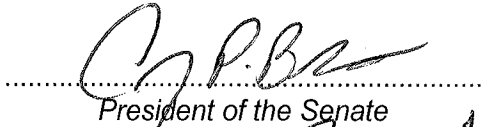
  
.....  
Chairman, House Committee

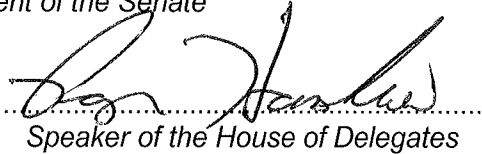
Originated in the Senate.

In effect 90 days from passage.

  
.....  
Clerk of the Senate


  
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Clerk of the House of Delegates

  
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President of the Senate

  
.....  
Speaker of the House of Delegates

FILED  
2022 MAR 30 P 5:19  
OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

The within *is approved* this the *30th*  
*March* Day of ....., 2022.

  
.....  
Governor

PRESENTED TO THE GOVERNOR

MAR 17 2022

Time 1:50 pm