Glen B. Gainer III
State Auditor

G. Russell Rollyson, Jr.
Deputy State Auditor

State of West Virginia

Office of the State Auditor
County Collections Division
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www.wvsao.gov

July 20, 2011

Dear Purchaser:

The State Auditor is authorized to perform the duties of the County Clerks as it relates to the delinquent land sales conducted by the Sheriffs. County Clerks may also continue to perform their duties related to those delinquent land sales. The following County Clerks have elected to retain their duties, Clay, Kanawha and Morgan. Therefore, if you purchased property at a delinquent tax sale in one of those counties, you will continue to provide the County Clerk, with the list of names and addresses of those individuals to be served with notice, between October 31, 2011 and December 31, 2011. ***For the remaining counties, you must submit the list of names and addresses of those individuals to be served with notice to the West Virginia State Auditor's Office at the address above on forms prescribed by the Auditor's Office***. To assist you in estimating the amount required for your deposit in order to process your notice the West Virginia State Auditor's Office has developed an online calculator. You may access that calculator, as well as obtain the required forms for submitting the list of names and addresses of those individuals to be served with notice by the Auditor's Office on the Auditor's Webpage at ***http://www.wvsao.gov/CountyCollections/NoticeToRedeem.aspx***. When submitting your deposit, individual checks must be submitted for each property purchased. ***Your notice will not be processed unless the deposit is included.***

In the event you do not have access to the Internet, I have enclosed the form prescribed by the West Virginia State Auditor's Office for submitting the list of names and addresses of those individuals required to be served with notification of your purchase by this office. Please feel free to make copies of this form. Don't hesitate to contact this office for assistance in determining the amount of your required deposit.

The certificate of sale can be assignable by endorsement, and an assignment of the certificate, recorded with the clerk of the county commission. The recording fee for an assignment of a certificate of sale is $10.00 and shall be made payable to the clerk of the county commission in which the property is located. A copy of the recorded assignment must be supplied to the West Virginia State Auditor's Office in order to make the necessary changes to the name of the purchaser.

Any purchaser who has paid the 2011 taxes subsequent to the sale, shall produce the certificate of sale and copies of paid tax receipts to the West Virginia State Auditor's Office who shall endorse the amount of subsequent taxes and date of payment of the taxes upon the payment to the West Virginia State Auditor's Office of a fee for the endorsement in the amount of $10.00. When submitting your payment to the West Virginia State Auditor's Office, individual checks must be submitted for any subsequent taxes paid, other than subsequent taxes paid on the date of sale. ***Please submit the certificate of sale, tax receipt and payment as soon as possible, in order to receive reimbursement for your taxes paid in the event that the property is redeemed.***

In addition to the list of names and addresses of individuals required to receive notification of the purchase of the tax lien provided to the State Auditor, the purchaser must provide the following between October 31, 2011 and December 31, 2011:

(1) When the real property subject to the tax lien is classified as Class II property, provide the State Auditor with the physical mailing address of the property that is subject to the tax lien or liens purchased.

(2) Provide the State Auditor with a list of expenses incurred after January 1, 2011 for the preparation of the list of those to be served with notice to redeem including proof of the additional expenses in the form of receipts or other evidence of reasonable legal expenses incurred for the services of an attorney who has performed an examination of the title to the real estate and rendered written documentation used in the preparation of the list of those to be served with notice to redeem.

(3) Deposit with the State Auditor a sum sufficient to cover the costs of preparing and serving the notice [You may access the West Virginia State Auditor's online calculator at http://www.wvsao.gov/CountyCollections/NoticeToRedeem.aspx. in order to assist you in making that determination]

(4) Present the purchaser's certificate of sale, or order of the County Commission where the certificate has been lost or wrongly withheld from the owner, to the State Auditor

Please note that if the purchaser fails to meet these requirements, they shall lose all the benefits of their purchase. That includes an ability to receive a refund of your purchase price.

If by December 31, 2011, the purchaser discovers that the lien purchased at that sale is subject of an erroneous assessment or otherwise nonexistent, the purchaser shall submit the abstract or certificate of an attorney at law, licensed in the state of West Virginia with an active West Virginia State Bar Number, stating that to the State

Auditor's Office. Upon receipt of the abstract or certificate, the sheriff shall cause any money paid to be refunded. For failure to meet this requirement, the purchaser shall lose all benefits of their purchase, including the ability to receive a refund of your purchase price.

Note, that if an attorney is used, in order to receive reimbursement should that property be redeemed, that attorney must be licensed in the state of West Virginia with an active West Virginia State Bar Number. The amount which shall be paid by the redeemer, excluding the interest, for the expenses incurred for the preparation of the list of those to be served with notice shall not exceed the amount actually incurred by the purchaser or $300. The attorney may only charge a fee for legal services actually performed and must certify that they conducted an examination to determine the list of those to be served with notice. The State Auditor's Office must receive from the purchaser satisfactory proof of the expenses incurred in preparing the list of those to be served with notice to redeem in the form of any written documentation used for the preparation of the list. ***In lieu of that requirement, we are requiring copies of either the attorney's title abstract, or copies of their notes on where the names were obtained, including such information as Deed Book and Page Numbers or Lien Book and Page Numbers. An invoice from your attorney by itself is not acceptable proof of the expenses incurred in preparing the list of those to be served with notice under the statutes.***

In the event that you use an attorney, please provide them with a copy of this letter. This will assist them in determining what the West Virginia State Auditor's Office requires.

If the property is redeemed, the individual redeeming will receive a copy of that documentation.

Remember, property can be redeemed at any time prior to a deed being issued.

Prior to March 31, 2012, if the property that you purchased has not been redeemed, you will be requested to submit the amount required for the deposit to secure a deed. Upon receipt, a deed will be prepared, executed and recorded after March 31, 2012 in the Office of the County Clerk in which County the property is located.

Please remember, all rights of a purchaser shall be considered forfeited and expired and no tax deed is to be issued on any tax sale evidenced by a tax certificate of sale, where the certificate has ceased to be a lien and the application for the tax deed is not pending at the time of the expiration of the limitation period. The tax lien expires eighteen months after the original issuance of the tax certificate of sale. For example, if the tax sale occurred on November 4, 2010, the lien would expire on May 4, 2012. Therefore, the deed can be issued during the period of April 1, 2012 and May 4, 2012.

If you have any questions please feel free to contact me or Melinda Cash of my staff.

Sincerely,

G. Russell Rollyson Jr.

G. Russell Rollyson Jr.
Deputy State Auditor

cc: Sheriff
County Clerk
Assessor

State Auditor's Office
Notice to Redeem Form

Purchaser(s) Name & Address

Billing Address If Different

(One certification per page)

Certification/Certificate Number: **County:**

Legal Description:

Name and address of those to be notified **Please Check All that Apply**

☐ **Certified Mail Only** ☐ **Certified & Regular Mail** ☐ **Publication** ☐ **Personal Service** ☐ **Secretary of State**

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If you are an Attorney preparing a title exam please submit your fee's, bar number and signature on your Firm's letterhead.

Please check the box if you are attaching additional pages with this NTR ☐