

LD5599204

## SENATE BILL NO. 913

Offered January 23, 1995

*A BILL to amend and reenact § 58.1-3965 of the Code of Virginia, relating to sale of tax-delinquent property.*

Patrons—Calhoun, Waddell and Walker; Delegates: Almand, Diamonstein, Mims and Stump

Referred to the Committee on Finance

**Be it enacted by the General Assembly of Virginia:**

**1. That § 58.1-3965 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-3965. When land may be sold for delinquent taxes; notice of sale; owner's right of redemption.

When any taxes on any real estate in a county, city or town are delinquent on December 31 following the third anniversary of the date on which such taxes have become due, such real estate may be sold for the purpose of collecting all delinquent taxes on such property. The officer charged with the duty of collecting taxes for the locality wherein the real property lies shall, at least thirty days prior to instituting any action pursuant to this section, send a notice to the last known address of the property owner (and to the property address if the property address is different from the owner's address and if the real estate is listed with the post office by a numbered and named street address) and to the last known address of any trustee under any deed of trust, mortgagee under any mortgage and any other lien creditor, if such trustee, mortgagee or lien creditor is not otherwise made a party defendant under § 58.1-3967, advising such property owner, trustee, mortgagee or other lien creditor of the delinquency and the officer's intention to take action. Such officer shall also cause to be published at least once a list of real estate which will be offered for sale under the provisions of this article in a newspaper of general circulation in the locality, at least thirty days prior to the date on which proceedings under the provisions of this article are to be commenced. The pro rata cost of such publication shall become a part of the tax and together with all other costs, including reasonable attorneys' fees set by the court and the costs of any title examination conducted in order to comply with the notice requirements imposed by this section, shall be collected if payment is made by the owner in redemption of the real property described therein whether or not court proceedings have been initiated. A notice substantially in the following form shall be sufficient:

Notice

Judicial Sale of Real Property

On . . . . . (date) . . . . . proceedings will be commenced under the authority of § 58.1-3965 et seq. of the Code of Virginia to sell the following parcels for payment of delinquent taxes:

(description of properties)

The owner of any property listed may redeem it at any time before the date of the sale ~~by paying by entering into a written agreement with the locality to pay~~ all accumulated taxes, penalties, interest and costs thereon, including the pro rata cost of publication hereunder. *Such agreement shall be deemed an installment note which may be recorded by the locality as a lien on the subject property.*

INTRODUCED

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