

DELINQUENT LAND TAXES

**REPORT OF THE
VIRGINIA ADVISORY LEGISLATIVE COUNCIL
To
THE GOVERNOR
And
THE GENERAL ASSEMBLY OF VIRGINIA**



**COMMONWEALTH OF VIRGINIA
Department of Purchases and Supply
Richmond
1973**

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DELINQUENT LAND TAXES
Report of The
Virginia Advisory Legislative Council

Richmond, Virginia
January 1973

To: HONORABLE LINWOOD HOLTON, *Governor of Virginia*
and

THE GENERAL ASSEMBLY OF VIRGINIA

Aside from bringing a suit in chancery to enforce a judgment lien obtained for delinquent taxes, the method available to a political subdivision to sell land upon which real estate taxes have become delinquent is the sale thereof by the local officer charged with such duty, resulting in the execution and delivery of the deed by the clerk of the court to the purchaser; the so-called "clerk's tax deed". Land titles derived therefrom have always been suspect, and proceedings are extremely cumbersome. As a result, the General Assembly at its 1972 Regular Session adopted House Joint Resolution No. 65, directing the Virginia Advisory Legislative Council to make a study of the procedures involved in the collection of delinquent land taxes. The text of the resolution is as follows:

House Joint Resolution No. 65

Directing the Virginia Advisory Legislative Council to study the laws concerning the collection of certain delinquent taxes.

Whereas, the procedures provided by law for the collection of delinquent taxes on real estate have been in use for many years without major changes despite the new social and economic characteristics of the State; and

Whereas, it is time for a review of these procedures to determine whether or not changes should be made therein while at the same time giving adequate protection to property owners; now, therefore, be it

Resolved by the House of Delegates, the Senate concurring, That the Virginia Advisory Legislative Council is directed to make a study of the procedures for the collection of delinquent taxes on real estate so as to determine whether such procedures can be simplified and changes made therein, while at the same time giving adequate protection to property owners. All agencies of the State shall assist the Council upon request. The Council shall complete its study and make its report to the Governor and General Assembly not later than September one, nineteen hundred seventy-three.

Edward E. Lane, a member of the House of Delegates, a member of the Council, and an attorney at law was selected as Chairman of the Committee to make the preliminary study and report to the Council. The following persons were selected to serve as members of the Committee with Mr. Lane: Sam T. Barfield, Commissioner of the Revenue, Norfolk; Leslie D. Campbell, attorney at law and a member of the Senate, Hanover

County; John L. Gayle, attorney at law, Richmond; John R. Haymes, attorney at law and an assistant city attorney, Richmond; Dean A. Porter, Director of Finance, Fairfax County; Ford C. Quillen, attorney at law and a member of the House of Delegates, Gate City, and G. R. C. Stuart, attorney at law and a member of the House of Delegates, Abingdon.

The Committee met and organized, and elected Mr. Stuart Vice-Chairman.

The Division of Statutory Research and Drafting, the Virginia Advisory Legislative Council and the Office of the Attorney General made staff and facilities available for the study.

A public hearing was held by the Committee in the State Capitol. Representatives of the Treasurers' Association of Virginia, the Virginia Savings and Loan League and life and title insurance companies attended the hearing and addressed the Committee.

The Committee met and considered the suggestions made at the public hearing and suggestions made by members of the Committee itself.

A locality, having obtained a judgment against the tax delinquent pursuant to § 58-1014, may bring a chancery suit for the purpose of having land sold in order to satisfy the judgment lien, in the same manner as other judgment liens are enforced. This proceeding is not involved in the problems which are the subject of this study and will not be discussed in this report, nor will this report contain any recommendations concerning that proceeding.

This report is concerned with the proceedings for selling lands for the purposes set forth in Articles 2 through 7 of Chapter 21 of Title 58 of the Code of Virginia. These articles consist of §§ 58-1029 through 58-1117. In brief, these articles provide that the local treasurer shall sell delinquent tax lands at public auction. Provisions are made for the buyer to take possession of the land. If the land has not been redeemed by the owner within three years from the date of the sale, the purchaser may apply to the clerk of the court having jurisdiction for a deed conveying the land. However, he must give notice to the owner and certain other parties of his intention to apply for such deed. If the owner or any other person entitled to redeem the land has not done so within four months of the date of the notice, the clerk is required to then execute and deliver a deed conveying the land to the buyer. Persons under disability, whose land has been sold under this procedure, may redeem it by paying, within three years after the removal of the disability, the amount paid for the land to the buyer, together with all necessary charges incurred by the buyer in obtaining title and additional taxes which may have been paid by him, plus interest. Any land not sold at the treasurer's sale is required to be purchased by the treasurer "in the name of the Commonwealth" for the benefit of the political subdivision involved. Provisions are made for redemption of land so purchased in the name of and standing vested in the Commonwealth. Any lands purchased in the name of the Commonwealth under this procedure, and not redeemed by the owner within three years from the date of such "purchase" may then be bought by any person. A person interested in acquiring the property is required to file an application with the clerk of the proper court, whereupon notice is served on the owner and any other parties in interest to the title, with service by publication if necessary. If the land has not been redeemed within four months, the person making the application may, within five days after the expiration of the four months, buy the land by paying all necessary amounts to the clerk. The clerk is then required

to execute and deliver a deed to the buyer. Lands "purchased by the Commonwealth", which have not been redeemed within three years from the date of the purchase, may also be sold by a proceeding by a bill in equity to subject the lands to the tax liens. Provisions are also made for sales of delinquent lands by town treasurers and execution and delivery of deed by the town clerk to the purchaser, and for purchase by the town treasurer for the town, of lands not sold at such sale.

This is an extremely brief summary of the procedures involved. For the host of details involved in such a proceeding, reference is made to the Code sections which have previously been cited.

Titles obtained by tax deeds under these proceedings are almost universally regarded as very weak titles and not being marketable. It is well known by people knowledgeable in real estate that title insurance companies are fearful of titles obtained through this type of tax deed and that they usually will not insure such titles. This was confirmed by a representative of Lawyers Title Insurance Company who appeared at the hearing. Lawyers Title insures titles obtained at a judicial tax sale but requires that an applicant for title insurance wait for twenty years before he can obtain a non-judicial tax title.

There are two substantial reasons why tax titles are regarded as being disreputable. In the first instance, authority for these sales is wholly statutory, and they may easily be set aside if any deviation from the statutory procedure is made. Additionally, these large differences between land values and the for-sale price create a tendency in the courts to invalidate such sales for more or less minor errors.

The Council, accordingly, now makes certain recommendations in its report to the Governor and the General Assembly. They are as follows:

RECOMMENDATION

1. That, except for the provisions hereinabove mentioned providing for a judicial sale to subject the land to the lien of a judgment, the procedures be made uniform throughout the State. To achieve that end, the Council recommends:

- (a) that Articles 2 through 7 of Chapter 21 of Title 58 be repealed; that §§ 58-1027 and 58-1028, relating to the city courts and clerks having jurisdiction of the proceeding and validating charter provisions providing to the contrary be also repealed. In addition, the Council recommends a repeal of all charter provisions to the contrary.
- (b) that a new article be added in the chapter, providing another alternative proceeding to the above-stated proceeding which would still be available to the locality. The alternative would provide that after December 31 of the third anniversary of the due date of the taxes, the locality may proceed by bill in equity to subject the delinquent lands to judicial sale to enforce the real estate tax lien. The suit is to be conducted in accordance with the requirements prescribed for a creditor's bill in equity to subject real estate to the lien of a judgment creditor. The complaint in such suit is to be brought for the use and benefit of the locality in which the land lies. Any citizen, except those prohibited, may purchase the land at the sale. The owner is permitted to redeem the land by paying off the taxes, penalties and interest,

court costs, and a reasonable attorney's fee set by the court before the date set for the sale. A "grandfather clause" is included to the effect that any suit or proceedings instituted under the provisions of the old law prior to the effective date of the repeal of those laws may be completed in accordance with such provisions.

The procedures proposed to be repealed have been ineffective in removing lands from the delinquent tax rolls and placing them back into private hands with the resulting consequent revenue producing status. Even when these procedures result in a sale, the title derived therefrom is not accepted into the channels of commerce. The alternative procedure recommended by the Council, in lieu of those procedures recommended by it for repeal, probably would result in restoring more delinquent tax lands to a revenue producing status, and would produce titles which are good and marketable because they would be the result of regular judicial procedure.

Moreover, the rights of the owners of the lands sold under such procedure would be enhanced, as, by virtue of the fact that a marketable title can be quickly obtained under the new proposed procedures, more interest should be expressed by prospective buyers of these lands, with the result that a fund might be created for the benefit for such owner.

CONCLUSION

We extend our appreciation to the members of the Committee for the time and effort which they have given to the study of these problems and for the corrective measures which they have suggested.

Legislation is appended to this report to carry out the recommendations of the Council.

Respectfully submitted,

LEWIS A. MCMURRAN, JR., *Chairman*

WILLARD J. MOODY, *Vice-Chairman*

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*Statement of Senator Joseph V. Gartlan, Jr. on the Report of the De-

linquent Tax Study Committee to the Virginia Advisory Legislative Council

While I concur in the findings and general recommendations of this Report, I have reservations about certain aspects of the recommended legislation which accompanies the Report. For this reason I cannot concur in the recommendation of the Council.

My reservations are :

(1) The bill does not make adequate provision for notice of suit or sale to successors in interest (e.g., widows and children) of delinquent taxpayers who may be unaware of their predecessor's tax delinquency.

(2) The right of redemption terminates on the date of sale. In view of the fact that the sale may be held so promptly after the expiration of the three-year period of delinquency under the procedure contained in the proposed new law, it would seem reasonable to afford a right of redemption for a one-year period after sale. Adequate protection could be afforded the sale purchaser by requiring that redemption include payment of interest on his purchase price at the highest legal rate payable by natural persons.

(3) I question the wisdom of permitting the local governing body to be a purchaser at the sale. Local governments should not be in the real estate business. If private property is required for public purposes, fair market value should be paid for it, not distress prices available at the auction block. If the property is not required for public purposes, local governments should not own it.

I acknowledge that these matters can be dealt with by the General Assembly in considering the proposed legislation. These defects are serious enough, in my judgment, to warrant my dissent from the report.

JOSEPH V. GARTLAN, JR.

A BILL

To repeal §§ 58-1027, 58-1028 and Articles 2 through 7, consisting of §§ 58-1029 through 58-1117 as severally amended, of Chapter 21 of Title 58, all of the Code of Virginia relating to court clerks' tax deeds pursuant to local treasurers' sales of delinquent lands, purchase by such treasurers for the Commonwealth of such lands not sold and procedures for sale of lands so purchased, and provisions for redemption; to repeal the provisions of any charter or special act in cases tried with the provisions hereof; to amend and reenact §§ 58-762, 58-983, as amended, 58-990 and 58-1024, of the Code of Virginia relating to lien on real estate for taxes and levies and delinquent lists; and to amend the Code of Virginia by adding a section numbered 58-1000.1 and in Chapter 21 of Title 58 an article numbered 8, consisting of sections numbered 58-1117.1 through 58-1117.12, to permit suits by localities to subject lands to delinquent tax liens, prescribed conditions for redemption, prescribe procedure for such suits; and determine status of lands and proceedings affected by provisions of sections repealed herein.

Be it enacted by the General Assembly of Virginia :

1. That §§ 58-762, 58-983, as amended, 58-990 and 58-1024 of the Code of Virginia be amended and reenacted and that the Code of Virginia be amended by adding in Chapter 21 of Title 58 an article numbered 8, consisting of sections numbered 58-1117.1 through 58-1117.12 as follows:

§ 58-762. Lien on real estate for taxes and levies assessed thereon; responsibility of purchaser at deed of trust sale; lien on rents.—There shall be a lien on real estate for the payment of taxes and levies assessed thereon prior to any other lien or encumbrance thereon. The lien shall continue to be such prior lien until actual payment shall have been made to the proper officer of the taxing authority. The purchaser at a sale under a deed of trust shall see that the proceeds are applied to the payment of all taxes and levies assessed on real estate, the provisions of § 55-59 to the contrary notwithstanding. The words "taxes" and "levies" as used in this section include the penalties and interest accruing on such taxes and levies in pursuance of law. The lien imposed hereby shall, in addition to existing remedies for the collection of taxes and levies, be enforceable by suit in equity, instituted and conducted at the direction of the board of supervisors or other governing body of the county or the council of the city or town in which such taxes and levies are assessed, by such attorney as such board, council or other governing body may employ for the purpose, under the provisions of Article 8 of this chapter. ~~unless the charter of any city shall provide otherwise~~

There shall be a further lien upon the rents of such real estate whether the same be in money or in kind, for taxes of the current year.

§ 58-983. Delinquent lists involving local levies submitted to local governing bodies; publication of lists; lands improperly placed on book, or not ascertainable; recordation of lien.—(a) A copy of each of the three lists mentioned in paragraphs (1), (2) and (3) in § 58-978 shall be submitted by the treasurer to the governing body of his county or city. Such lists shall be submitted at the first meeting of the governing body held after the treasurer shall have completed the lists. The governing body may direct the treasurer to certify to the appropriate commissioner of the revenue a copy of the list of real estate on the commissioner's land

book improperly placed thereon or not ascertainable and the commissioner of the revenue shall correct his land book accordingly; and the treasurer shall be given credit for the entire amount of the taxes and levies included in the list and may destroy the tax tickets made out by him for such taxes and levies.

The governing body shall cause the lists mentioned in paragraphs (2) and (3) of § 58-978, or such parts thereof as deemed advisable, to be published once in a newspaper in the county or city, but if there be no newspaper published in the county or city then in some newspaper having general circulation therein or in handbills to be posted generally throughout the county or city, and at the front door of the courthouse thereof for a period of thirty days.

~~(b) If the taxes and levies on any real estate appearing on the list mentioned in paragraph (2) of § 58-978 are not paid by the third anniversary of the original due date thereof, a lien shall be recorded by the treasurer in the appropriate clerk's office and the county, city or town may proceed according to the provisions of article 9 (§ 58-1014 et seq.) of this chapter. When the list mentioned in paragraph (2) of § 58-978 is published as required by subsection (a), such publication shall state the provisions of this subsection.~~

§ 58-990. Subsequent collection of delinquent local levies by treasurer.—At the expiration of one year following June thirtieth of the year as of which such delinquent lists speak, the treasurer shall again submit a copy of each of the lists mentioned in paragraphs (2) and (3) of § 58-978 to the board of supervisors or other governing body of his county or the council of his city, such submission to be made at the first meeting of such board or council or other governing body held after such date. Such lists so resubmitted shall show the changes which have occurred since June thirtieth of the preceding year and the treasurer shall continue his efforts to collect the then unpaid local levies upon the real estate included in the list mentioned in paragraph (2) of § 58-978 until the real estate shall be sold under the provisions of ~~§§ 58-1029 to 58-1031~~ *Article 8 of this chapter*.

Such board, council or other governing body may require the treasurer to continue to collect such delinquent local levies included in the list mentioned in paragraph (3) of § 58-978 for an additional period of two years, at the end of which time he shall return to the board, council or other governing body, a list of such of the levies as may then remain unpaid, together with the tax tickets representing the same and shall be given credit for the aggregate amount thereof and shall not thereafter be required to make any further collections thereon; provided, however, that:

(1) In any county in this State which adjoins three cities, one of which cities has a population of one hundred seventy thousand or more, the board of supervisors of such county may, in its discretion, evidenced by resolution, require the treasurer to continue to collect such delinquent local levies for such period, longer than two years, as may be prescribed by the board and may rescind such requirement and may reimpose the same from time to time; and the treasurer of any such county shall monthly make report to such board of such collections and the board may require the treasurer, from time to time, to report to it all uncollected delinquent local levies, such report to be in a form prescribed by the board;

(2) In any county containing more than five hundred inhabitants per square mile, the board of supervisors or other governing body may, in

its discretion, evidenced by resolution recorded in its minutes, require the treasurer to continue to collect such delinquent local levies included in the lists mentioned in paragraphs (2) and (3) of § 58-978 for such period, longer than two years, as may be prescribed by the board or other governing body and may rescind such requirement and may reimpose the same from time to time; and the treasurer shall monthly make report to such board or other governing body of such collections; and the board or other governing body may require the treasurer, from time to time, to report to it all uncollected delinquent local levies, such report to be in a form prescribed by the board or other governing body; and

(3) In any city adjoining a county having a density of population equal to five hundred or more to the square mile, if the city council shall so provide, by order or orders entered on the minute book of the council, the city treasurer shall continue to collect the delinquent local taxes and levies, including capitation taxes, if any, until such time as the Department of Taxation shall appoint a collector in such city to collect the delinquent State taxes under the provisions of § 58-997, and thereafter the person so appointed to collect the delinquent State taxes, and no other person, shall collect the delinquent local taxes and levies, including capitations, if any, upon such terms as may be agreed upon; provided, however, that the person so appointed shall have all power and authority for the collection of such delinquent local taxes and levies, by levy, distress, or otherwise, as treasurer of cities have under the general laws and shall account for collections made by him, as provided by general law.

§ 58-1000.1. When any of such taxes are returned delinquent by the town treasurer or other officer charged with the duty of collecting such taxes, a list of the same shall be returned to the clerk of the circuit court of the county wherein such town is located and be by him entered in a book furnished by the town and kept in his office, the form and manner of entering the same to be similar to that provided by law for the record of delinquent taxes on real estate due to the county. In such book there shall also be columns in which shall be entered the names of the purchasers and the amount and date of sales of real estate sold for delinquent taxes, as hereinafter provided.

Until the taxes so returned delinquent are entered in such record as herein provided, the real estate shall not be liable for town taxes as against purchasers for value and without notice. The real estate may be sold for town taxes, as hereinafter provided, whether owned by the person in whose name it was assessed or not.

~~§ 58-1024. In any city, county, district or town totally surrounded by a county which has adopted and in which there is in effect the county executive form of county organization and government as provided by §§ 15-272 to 15-304 [§§ 15.1-588 to 15.1-621], and in any county of the Commonwealth which has adopted and in which there is in effect the county executive form of county organization and government as provided by §§ 15-272 to 15-304 [§§ 15.1-588 to 15.1-621] and in the city of Virginia Beach and the city of Chesapeake:~~

(1) Taxes assessed against real estate subject to taxes shall be a lien on the property and the name of the person listed as owner shall be for convenience in the collection of the taxes. The lien for taxes shall not be limited to the interest of the person assessed but shall be on the entire fee simple estate. There shall be no lien when for any year the same property is assessed to more than one person and all taxes assessed against the property in one of the names have been paid for that year.

(2) When taxes are assessed against land in the name of a life ten-

ant or other person owning less than the fee or owing no interest, the land may be sold under §§ 58-1014 to 58-1020 or any other laws for the sale of land for delinquent taxes provided the owner of record or his heirs be made parties to the proceeding for sale.

(3) Proceedings for the sale of land under such sections may be instituted any time after the five per centum penalty is added.

Article 8

Bill in Equity to Sell Land for Delinquent Taxes

§ 58-1117.1. *When any real estate, on which county, city, district or town real estate taxes are delinquent on December thirty-one 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 such taxes. The officer charged with the duty of collecting taxes for the locality wherein the real property lies shall cause to be published at least once a list of real estate which may be sold under the provisions of this article in a newspaper of general circulation in the locality, at least thirty nor more than sixty days prior to the date on which proceedings under the provisions of this article are to be commenced.*

§ 58-1117.2. *Proceedings under this article shall be instituted and conducted in the name of the county, city, district or town in which the real estate lies, by such attorney as the governing body of the county, city, district or town employs for the purpose, either on a salary or a commission or other basis. The governing body may require the attorney to give bond in an amount to be fixed by it, with surety to be approved by it, conditioned upon the lawful accounting for all funds which may come into his hands as such attorney under this article and the premium on the bond may be ordered to be paid out of the local treasury. The bond shall be delivered to the clerk of the circuit court of the county or the clerk of the city court in whose office deeds are admitted to record and shall be recorded by the clerk in his special commissioner's bond book.*

§ 58-1117.3. *The courts having jurisdiction under this article are the circuit courts of counties and other courts of record of cities having equity jurisdiction in which the real estate is situated.*

§ 58-1117.4. *Proceedings under this article for the sale of real estate on which county, city, district or town taxes are delinquent shall be by bill in equity, filed in the court of record having jurisdiction over such real estate, to subject the real estate to the lien for such delinquent taxes. In such proceedings two or more parcels of real estate may be covered by one bill provided they were assessed against or are owned by the same party or parties.*

All necessary parties shall be made parties defendant, but it shall not be held that a husband or wife is a necessary party merely because of his or her rights of curtesy initiate or contingent or dower inchoate or contingent, nor shall it be held that the beneficiary or beneficiaries under any deed of trust, security interest or mortgage are necessary parties provided the trustee or trustees under the deed of trust, or mortgagee or mortgagees under the mortgage, are made parties, and in any such case the title conveyed to the purchaser at the judicial sale shall be held to bar any curtesy or dower, disabilities arising by reason of the minority, insanity, imprisonment or any

other disability, and to be free of all claims of beneficiaries under any such deed of trust or mortgage.

Such proceedings shall be held in accordance with the requirements, statutory or arising at Common law, relative to effecting the sale of real estate by a creditor's bill in equity to subject real estate to the lien of a judgment creditor, provided, that publication, if necessary, shall be as provided by § 8-77.

In proceedings under this article, the character of the title acquired by the purchaser of such real estate at such sale shall be governed by the principles and rules applicable to the titles of purchases at judicial sales of real estate generally.

§ 58-1117.5. In any proceeding under this article, two or more parcels of real estate may be covered by one bill provided each parcel is assessed at a value which does not exceed two thousand five hundred dollars.

§ 58-1117.6. The order of reference shall be to some commissioner in chancery or special master other than the attorney employed to subject the real estate to the lien of any taxes. The court may appoint a special commissioner to sell the properties and execute the necessary deeds when a sale is found necessary or advisable and in doing so the appointee may be the attorney employed by the governing body of the county, city, district or town to bring the suit. If the attorney employed by the governing body of the county, city, district or town be appointed a special commissioner to sell the land and execute the deed and he has already given the bond hereinabove mentioned, no additional bond shall be required of him as special commissioner unless the court regards the bond already given as insufficient in amount. No fee or commission shall be allowed or paid to any attorney for acting under the order of reference or as special commissioner, except as hereinafter provided, and the compensation contracted to be paid any such attorney by the governing body, whether the employment was on a salary or a commission or other basis, shall be in full for all services rendered by him; the court shall allow as part of the costs, to be paid into the treasury of the county, city, district or town, a reasonable sum to defray the cost of its attorneys and the expenses of appraisal necessary for the purpose of instituting such suit; provided that the court may allow in the proceedings such fees and commissions, including fees for preparing and executing deeds, as would be allowed if the suit were an ordinary lien creditor's suit, payable out of the proceeds of sale, and such fees and commissions shall, when collected, be paid into the county, city, district or town treasury, as the case may be, except that the fees allowed for the services of a commissioner in chancery or a special master shall be paid to and retained by him, and when the special commissioner is other than the attorney employed by the county, city, district or town the court may allow him reasonable fees for selling the land and executing the deed, payable out of the proceeds of sale, for himself.

§ 58-1117.7. The county, city, district or town may be a purchaser at any sale held under this article or under any other provision of law for the enforcement of tax liens and after confirmation the county, city, district or town may use the real estate so purchased for any lawful public purpose, or it may merely hold the same for sale on satisfactory terms, in which latter case it may sell and

convey it in the same manner as other county, city, district or town property which may be lawfully sold is sold and conveyed; provided no elected official, officer or employee of the locality shall be permitted to purchase the property at the sale and any sale made in violation of this proviso is void.

§ 58-1117.8. Every attorney employed under this article shall render an account monthly to the governing body employing him, or oftener if called upon by the governing body. He shall, at least monthly, make such reports in writing under his hand to the clerk of the court having charge of the delinquent land books as will enable the clerk to make appropriate entries in such books. Any attorney's fee taxed in the cost for the attorney employed by the governing body shall, when collected, be paid into the county, city, district or town treasury, as the case may be.

The attorney shall periodically report to the governing body employing him every parcel of real estate which he ascertains to be improperly placed on the delinquent land books and the governing body, upon satisfying itself of the correctness of the report, or correcting it to conform to the facts, shall certify the information to the proper clerk, and the clerk, on the order of the court of which he is clerk, shall mark his delinquent land book accordingly.

§ 58-1117.9. No irregularities in making assessments or in making the returns thereof in the assessment of property as provided by law shall invalidate the sale of real estate under the provisions of this article, nor in any manner invalidate the tax levied on any property or charged against any person.

§ 58-1117.10. On the effective date of this act the title to any real estate purchased by the treasurer of any county, city, district or town in the name of the Commonwealth pursuant to §§ 58-1067 through 58-1072, which are hereby repealed, and not sold by the treasurer pursuant to such sections shall revert to the former owner or owners, or his or their heirs, successors and assigns, subject to the lien created by § 58-1023.

§ 58-1117.11. The owner or owners of the real estate described in any bill in equity filed pursuant to this article, or his or their heirs, successors and assigns, shall have the right to redeem such real estate prior to the date set for a judicial sale thereof by paying into court all taxes, penalties and interest due with respect to such real estate, together with the court costs, and a reasonable attorney's fee set by the court. Any person who has paid any taxes on such real estate shall have a lien thereon for any taxes paid, plus interest at the rate of eight per centum per year.

§ 58-1117.12. Any suit or proceedings which have been instituted, prior to the effective date of this act, under the provisions of §§ 58-1027 and 58-1029 through 58-1117, and the provisions of any charter or special act, which are repealed by this act, may be completed in accordance with such provisions for the purpose of effecting the objectives of such suit or proceedings.

2. §§ 58-1027, 58-1028 and Articles 2 through 7, consisting of §§ 58-1029 through 58-1117 as severally amended, of Chapter 21 of Title 58, of the Code of Virginia, and any provision in any city or town charter, or any special act applicable to a county which is in conflict with the provisions of this act, are repealed.

