WEST VIRGINIA CODE: §11-11-17A

§11-11-17a. Discharge of nonresident decedent's real property in absence of ancillary administration, termination.

(a) The domiciliary personal representative of a nonresident decedent may apply to the Tax Commissioner for a certificate releasing all real property situate in this state included in decedent's gross estate from any lien imposed by section seventeen of this article. In the absence of ancillary administration in this state, the Tax Commissioner may consider reliable and satisfactory evidence furnished by the personal representative regarding the value of real property and the amount of tax due under this article, or that no tax liability exists under this article with respect to any real property.

(b) If the Tax Commissioner determines that reliable and satisfactory evidence exists, an affidavit of value submitted by the personal representative made pursuant to and in conjunction with the evidence shall be marked as inspected by the commissioner and shall be filed by the estate in the county or counties of this state where the real property is situate.

(c) In determining tax liability, the Tax Commissioner may also consider an appraisal of the real property submitted in writing to the Tax Commissioner, paid for by the personal representative and made at the personal representative's request. The appraisal shall be performed by a licensed real estate appraiser acceptable to the Tax Commissioner and it shall be filed in the county or counties where the real property is situate.

(d) If the Tax Commissioner is satisfied that no tax liability exists, or that the tax liability of the estate has been fully discharged, the Tax Commissioner may issue a certificate under subsection (f), section seventeen of this article.

(e) On and after July 1, 2017, the provisions of this section have no force or effect.

WV Legislature