

No: 90

**WEST VIRGINIA LEGISLATURE**

**REGULAR SESSION, 1988**



**ENROLLED**

*Com. Sub. for Com. Sub. for*  
**SENATE BILL NO. 90**

(By Senators *Jarrell and Shaw*)



**PASSED March 8, 1988**

In Effect 90 days from Passage



**ENROLLED**  
COMMITTEE SUBSTITUTE  
FOR  
COMMITTEE SUBSTITUTE  
FOR

**Senate Bill No. 90**

(SENATORS JARRELL AND SHAW, *original sponsors*)

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[Passed March 8, 1988; in effect ninety days from passage.]

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AN ACT to amend article eleven, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section seventeen-a, relating to procedure for release of tax lien on real property of a nonresident decedent in absence of ancillary administration.

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

That article eleven, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, designated section seventeen-a, to read as follows:

**ARTICLE 11. ESTATE TAXES.**

**§11-11-17a. Release of lien on nonresident decedent's real property in absence of ancillary administration.**

- 1 The domiciliary personal representative of a nonresident
- 2 decedent may apply to the tax commissioner for a
- 3 certificate releasing all real property situate in this state

4 from any lien imposed by section seventeen of this article. In  
5 the absence of ancillary administration in this state, the tax  
6 commissioner may consider reliable and satisfactory  
7 evidence furnished by the personal representative  
8 regarding the value of such real property and the amount of  
9 tax liability or that no tax liability pursuant to this article  
10 on any such real property exists. If the tax commissioner  
11 determines that such reliable and satisfactory evidence  
12 exists, an affidavit of value submitted by the personal  
13 representative made pursuant to and in conjunction with  
14 such evidence shall be marked as inspected by the  
15 commissioner and shall be filed in the county or counties  
16 where the real property is situate. In determining tax  
17 liability the tax commissioner may also consider an  
18 appraisal of the real property submitted in writing to the  
19 tax commissioner, paid for by the personal representative  
20 and made at his or her request. Such appraisal shall be  
21 performed by an appraiser appointed by the tax  
22 commissioner and it shall be filed in the county or counties  
23 where such real property is situate. If the tax commissioner  
24 is satisfied that no tax liability exists, or that the tax  
25 liability of the estate has been fully discharged, he shall  
26 issue a certificate under subsection (d), section seventeen of  
27 this article or a certificate under section twenty-seven of  
28 this article.

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

*Robert O. Weisman*  
Chairman Senate Committee

*Bernard V. Kelly*  
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

*Jedid C. Welch*  
Clerk of the Senate

*Donald L. Hays*  
Clerk of the House of Delegates

*Sam Tomlin*  
President of the Senate

*[Signature]*  
Speaker House of Delegates

The within *approved* this the *30th*  
*March* day of ..... 1988.

*Arwa Sharif*  
Governor

PRESENTED TO THE  
GOVERNOR

Date 3/11/88

Time 11:42 AM

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OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE