WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1988

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ENROLLED

Cam. Sub. for Cam. Sub. for
SENATE BILL NO. 90

(By Senator Grundy and Shaw)

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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)

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

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 decedent may apply to the tax commissioner for a certificate releasing all real property situate in this state
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 such real property and the amount of tax liability or that no tax liability pursuant to this article on any such real property exists. If the tax commissioner determines that such reliable and satisfactory evidence exists, an affidavit of value submitted by the personal representative made pursuant to and in conjunction with such evidence shall be marked as inspected by the commissioner and shall be filed in the county or counties where the real property is situate. 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 his or her request. Such appraisal shall be performed by an appraiser appointed by the tax commissioner and it shall be filed in the county or counties where such real property is situate. If the tax commissioner is satisfied that no tax liability exists, or that the tax liability of the estate has been fully discharged, he shall issue a certificate under subsection (d), section seventeen of this article or a certificate under section twenty-seven of this article.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within .................... .this the 30th day of March, 1988.

Governor
PRESENTED TO THE
GOVERNOR
Date 3/11/38
Time 11:42AM.