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WEST VIRGINIA
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WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1997



ENROLLED

SENATE BILL NO. 299

(By Senator LOVE, ET AL)



PASSED APRIL 10, 1997

In Effect From Passage

E N R O L L E D

Senate Bill No. 299

(BY SENATORS LOVE, SCHOONOVER AND ANDERSON)

[Passed April 10, 1997; in effect from passage.]

AN ACT to amend and reenact section six, article twenty-two, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to duties of the clerk of the county commission; declaring consideration or value; filing sales listing form; disposition and use of proceeds; and eliminating the requirement that the assessor note liens on the landbooks.

Be it enacted by the Legislature of West Virginia:

That section six, article twenty-two, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 22. EXCISE TAX ON PRIVILEGE OF TRANSFERRING REAL PROPERTY.

§11-22-6. Duties of clerk; declaration of consideration or value; filing of sales listing form for tax commissioner; disposition and use of proceeds.

1 When any instrument on which the tax as herein pro-
2 vided is imposed is offered for recordation, the clerk of the
3 county commission shall ascertain and compute the
4 amount of the tax due thereon and shall ascertain if
5 stamps in the proper amount are attached thereto as a
6 prerequisite to acceptance of the instrument for
7 recordation.

8 When offered for recording, each instrument subject to
9 the tax as herein provided shall have appended on the face
10 or at the end thereof a statement or declaration signed by
11 the grantor, grantee or other responsible party familiar
12 with the transaction therein involved declaring the
13 consideration paid for or the value of the property thereby
14 conveyed. The declaration may be in the following
15 language:

16 “DECLARATION OF CONSIDERATION OR VALUE
17 I hereby declare:

18 (a) The total consideration paid for the property con-
19 veyed by the document to which this declaration is
20 appended is \$_____; or

21 (b) The true and actual value of the property transferred
22 by the document to which this declaration is appended is,
23 to the best of my knowledge and belief \$_____; or

24 (c) The proportion of all the property included in the
25 document to which this declaration is appended which is
26 real property located in West Virginia is _____%; the
27 value of all the property \$_____; the value of real estate
28 in West Virginia is \$_____; or

29 (d) This deed conveys real estate located in more than
30 one county in West Virginia; the total consideration paid
31 for, or actual cash value of, all the real estate located in
32 West Virginia conveyed by this document is \$_____; and
33 documentary stamps showing payment of all of the excise
34 tax on all of said real estate are attached to an executed

35 counterpart of this deed recorded in _____
36 County.

37 Given under my hand this ___ day of _____,
38 19___.

39 Signed _____ (Indicate whether
40 grantor, grantee, or other interest in conveyance).
41 _____ Address"

42 The declaration shall be considered by the clerk in
43 ascertaining the correct number of stamps required, and
44 if declaration (d) above is used, no stamps may be required
45 on the duplicate deed to which it is attached and the
46 duplicate deed shall be admitted to record, and when
47 recorded shall have the same effect for all purposes as if
48 stamps were attached thereto.

49 On or after the first day of July, one thousand nine
50 hundred ninety-six, the clerk may not record any docu-
51 ment with or without stamps affixed unless there is
52 tendered with the document a completed and verified
53 sales listing form for the benefit and use of the state tax
54 commissioner. Preprinted forms for this purpose shall be
55 provided to each clerk by the tax commissioner.

56 The forms shall require the following information: (1) If
57 the last deed in the chain of title represents the last
58 transfer of the property, the names of the grantor and
59 grantee and the deedbook and page number; or (2) if the
60 last transfer was not made by deed, the source of the
61 grantor's title, if known; or (3) if the source of the
62 grantor's title is unknown, a description of the property
63 and the name of the person to whom real property taxes
64 are assessed as set forth in the landbook prepared by the
65 assessor. In all cases the forms shall require the tax map
66 and parcel number of the property, the district or municip-
67 ality in which the real property or the greater portion
68 thereof lies, the address of the property, the consideration
69 or value in money, including any other valuable goods or
70 services, upon which the buyer and seller agree to consum-
71 mate the sale, and any other financing arrangements
72 affecting value. The sales listing form required by this
73 paragraph is to be completed in addition to, and not in

74 lieu of, the declaration required by this section: *Provided,*
75 That the tax commissioner may design and provide a form
76 which combines into one form the contents of the declara-
77 tion and the sales listing form required herein and
78 recordation and filing of that form may be used as an
79 alternative to filing the sales listing form required herein:
80 *Provided, however,* That the filing with the clerk of a
81 duplicate deed containing the sales listing form informa-
82 tion required by this section shall also satisfy the require-
83 ments of this section regarding the sales listing form. The
84 clerk shall, at the end of the month, pay all of the proceeds
85 collected from the sale of stamps for the county excise tax
86 into the county general fund for use of the county.

87 On or before the tenth day of each month the clerk shall
88 deliver to the tax commissioner, or a person designated by
89 the tax commissioner, the sales listing forms or other
90 alternative forms as may be authorized by this section for
91 documents recorded during the preceding month.

92 The sales listing form required by this section shall also
93 include a portion thereof for the information required of
94 a person claiming a lien against the real property de-
95 scribed in the document who desires to file a statement
96 pursuant to the provisions of subsection (a), section three,
97 article three, chapter eleven-a of this code. Upon receipt
98 of the form, the clerk shall, no later than the end of the
99 business day upon which it was received, provide a copy
100 of the statement to the assessor and a copy thereof to the
101 sheriff. The assessor shall note any new owner of the real
102 property indicated on the sales listing form upon the
103 landbooks. The sheriff shall promptly compare the
104 information contained in the sales listing form with his or
105 her records and shall:

106 (1) Provide the lienholder such notice as the lienholder
107 would thereafter otherwise be entitled to receive pursuant
108 to the provisions of chapter eleven-a of this code had the
109 lienholder provided the information in the form of a
110 statement as permitted by the provisions of section three,
111 article three of said chapter;

112 (2) Provide any other person listed on the sales listing

113 form such notice as the person would thereafter otherwise
114 be entitled to receive pursuant to the provisions of chapter
115 eleven-a of this code as a result of the person's interest in
116 the real property;

117 (3) Deliver to any person listed on the sales listing form
118 as the new owner of the real property described in the
119 document a copy of any subsequently issued tax ticket
120 required to be sent by the provisions of section eight,
121 article one, chapter eleven-a of this code; and

122 (4) Promptly notify any person listed on the sales listing
123 form as the lienholder or the new owner of the real
124 property of any due and unpaid taxes assessed against the
125 property.

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

Kathy Schoorover
Chairman Senate Committee

Nick Fantasia
Chairman House Committee

Originated in the Senate.

In effect from passage.

Darrell Holmes
Clerk of the Senate

George W. Bagby
Clerk of the House of Delegates

Eul Ray Tomblin
President of the Senate

[Signature]

Speaker House of Delegates

The within ~~is~~ as ap[peared] this the 2nd
day of April, 1997.

[Signature]
Governor

PRESIDED TO THE

GOVERNOR

Date 4/17/97

Time 3:40 pm