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OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1997



# ENROLLED

SENATE BILL NO. 299

(By Senator LOVE, ET AL)



PASSED APRIL 10, 1997

In Effect FROM Passage

**ENROLLED**

**Senate Bill No. 299**

(BY SENATORS LOVE, SCHOONOVER AND ANDERSON)

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

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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 munic-  
67 ipality 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.

*Kandy Schawver*  
.....  
Chairman Senate Committee

*Neil Fantasia*  
.....  
Chairman House Committee

Originated in the Senate.

In effect from passage.

*Carroll Holton*  
.....  
Clerk of the Senate

*Gregory M. Cox*  
.....  
Clerk of the House of Delegates

*Earl Ray Tomblin*  
.....  
President of the Senate

*[Signature]*  
.....  
Speaker House of Delegates

The within *is approved* this the *2nd*  
day of *April* ....., 1997.

*[Signature]*  
.....  
Governor

PRESENTED TO THE

GVERNOR

Date 4/17/97

Time 3:40pm