FILED

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OFFICE WEST VIRGINIA SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE Regular Session, 2005

ENROLLED Committee Substitute for SENATE BILL NO. 424

(By Senators_Unger and yoder_)

PASSED April 8, 2005

In Effect 90 days from Passage

2005 MAY -4 P 4: 16

SECRETARY OF STATE

ENROLLED

COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 424

(SENATORS UNGER AND YODER, original sponsors)

[Passed April 8, 2005; in effect ninety days from passage.]

AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §44-1-29, relating to the authority of personal representatives with regard to conservation or preservation easements; and providing that a personal representative, trustee, administrator or executor may sell, donate or amend conservation or preservation easements under certain conditions.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §44-1-29, to read as follow:

ARTICLE 1. PERSONAL REPRESENTATIVES.

§44-1-29. Authority of personal representative concerning conservation and preservation easements.

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(a) A personal representative, trustee, administrator or
 executor of a decedent or a decedent's estate is hereby
 granted the authority to:

4 (1) Sell a conservation or preservation easement created
5 prior to the decedent's death under article twelve, chapter
6 eight-a of this code or article twelve, chapter twenty of
7 this code;

8 (2) Donate a conservation or preservation easement
9 created prior to the decedent's death under article twelve,
10 chapter eight-a of this code or article twelve, chapter
11 twenty of this code;

(3) Amend a conservation or preservation easement
created prior to the decedent's death under article twelve,
chapter eight-a of this code or article twelve, chapter
twenty of this code and recorded on the decedent's real
property in order to obtain the benefit of the estate tax
exclusion allowed under §2031(c)of the United States
Internal Revenue Code of 1986, as amended;

(4) Execute a deed of conservation or preservation 19 20 easement and related documents when decedent's applica-21 tion to establish and convey an easement was approved by 22a holder during the nine-month period preceding the date 23 of decedent's death, but the deed of conservation or preservation easement and related documents were not 24 signed by the decedent before his or her death: Provided, 25That before executing these documents, the personal 2627 representative, trustee or executor complies with the provisions of subsection (b) of this section; or 28

(5) Execute a deed of conservation or preservation
easement and related documents when decedent's application to establish and convey an easement was submitted to
a holder before decedent's death but is approved by a
holder after the decedent's death: *Provided*, That before
executing these documents, the personal representative,

trustee, administrator or executor complies with theprovisions of subsection (b) of this section.

(b) The personal representative, trustee, administrator or
executor shall ensure that the sale, donation, amendment
or transfer of a conservation or preservation easement
complies with the following:

(1) The proposed sale, donation, transfer or amendment
satisfies the requirements set forth in the provisions of
article twelve, chapter eight-a of this code or article
twelve, chapter twenty of this code, as applicable to the
particular easement;

46 (2) The proposed sale, donation, transfer or amendment
47 is to a qualified conservation organization or holder and
48 the organization or holder agrees to accept the conserva49 tion or preservation easement; and

50 (3) The sale, donation, transfer or amendment meets one51 of the following conditions:

52 (A) All heirs, beneficiaries and devisees with interests in53 the real estate affected provide written consent; or

(B) The will or other testamentary instrument directs the
personal representative, trustee or executor to sell or
donate the conservation or preservation easement; or

(C) At the time of the decedent's death, the decedent had
a pending application for a sale or donation of a conservation or preservation easement and such conservation or
preservation easement was in process of settlement.

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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

Drugg to Bry Clerk of the House of Delegates

President of the Senate

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Speaker House of Delegates

The within 1.1. appl. Al. this the..... Day of, 2005. Governor



PRESENTED TO THE GOVERNOR APR 2 0 2005 2:50 pr Time ____