

West Virginia
Real Estate Division

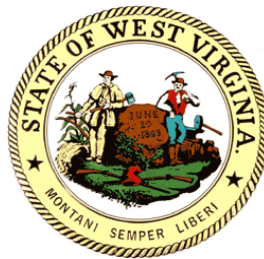
**2021 REAL PROPERTY AND LEASE
REPORT FOR ALL STATE SPENDING
UNITS¹**

Pursuant to W. Va. Code §5A-10-9(c) and 148 CSR 19, Section 10.

Prepared by

REAL ESTATE DIVISION

As of June 30, 2021



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¹As reported by each state spending unit in the “Fixed Asset” module of State’s centralized accounting system maintained by the Enterprise Resource Planning Board [wvOASIS].

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<https://realestatedivision.wv.gov>

Reference wvOASIS Inventory Reports
WV-FIN-AM-044 Real Estate Reporting by Spending Unit
Business Intelligence Report

I. Table of Contents

I.	BACKGROUND	4
A.	Real Property Reporting Required by Statute	4
B.	Administrative Rule Regarding Real Property Accounting and Records	4
C.	Submission of Reports through wvOASIS	4
II.	SUMMARY	5
A.	Significant Reporting Issues	5
B.	More Manageable Reporting Issues	6
C.	Report Summary	8
III.	REPORTING BY STATE SPENDING UNITS	9
A.	Executive, Legislative and Judicial	9
B.	Administration	11
C.	Education	16
D.	Arts, Culture & History	17
E.	Higher Education Policy Commission	18
F.	Council for C & T College Education	21
G.	Health & Human Resources	23
H.	Homeland Security	24
I.	Veterans' Assistance	26
J.	Revenue	26
K.	Transportation	29
L.	Commerce	31
M.	Environmental Protection	33
N.	Bureau of Senior Services	34
O.	Miscellaneous Agencies, Authorities, Boards & Commissions	34
IV.	ISSUES	44
V.	UNUSED AND UNDERUTILIZED REAL PROPERTY	44
VI.	RECOMMENDATIONS	45
VII.	CONCLUSIONS	45

THE INFORMATION IN THIS SUMMARY REPORT IS ONLY AS GOOD AS THE DATA PROVIDED BY STATE SPENDING UNITS, WHICH ARE INDIVIDUALLY RESPONSIBLE BY LAW FOR TRACKING THEIR REAL PROPERTY AND LEASES.

I. BACKGROUND

A. Real Property Reporting Required by Statute

Pursuant to W. Va. Code §5A-10-9(a) and (b), “All real property owned or leased by the state shall be accounted for by the state spending unit² that owns, leases, or is in the possession of the real property” and “each state spending unit” must maintain a record of each item of real property it owns and/or leases and “annually furnish its records to the Real Estate Division,” as specifically enumerated in W. Va. Code §5A-10-9(e).

Based upon information provided by each state spending unit, the Real Estate Division shall report to the Governor and Joint Committee on Government and Finance those agencies that have not provided a complete annual record [of each item of real property it owns and/or leases]” W. Va. Code §5A-10-9(c).

B. Administrative Rule Regarding Real Property Accounting and Records

Pursuant to 148 CSR 19, Section 10.2, “[E]ach spending unit shall establish and maintain a record of each item of real property it owns, leases, or possesses, shall annually report its real property inventory in the centralized accounting system maintained by the Enterprise Resource Planning Board [wvOASIS³] and provide, on or before December 30th, its records to the Real Estate Division in a format that is approved by the Real Estate Division: *Provided*, That any change in ownership status or occupancy of real estate must be reported within thirty days of the change by the spending unit to the centralized accounting system maintained by the Enterprise Resource Planning Board, and to any cabinet secretary or equivalent agency head to which the spending unit reports.”

C. Submission of Reports through wvOASIS

This report is based upon the specific reports provided by each individual state spending unit in the wvOASIS Business Intelligence Report, WV-FIN-AM-044, “Real Estate Reporting by Spending Unit.” The Real Estate Division cannot fully audit every spending unit’s report against

² W.Va. Code §4-11-2 defines “spending unit” broadly as “the State of West Virginia, and all agencies, officers, departments, divisions, boards, commissions, councils, committees or other entities of state government for which appropriation is requested or to which appropriation is made by the Legislature.”

³ This report was generated using the “Fixed Asset” module of wvOASIS, which was designed primarily for financial reporting. In some instances (e.g., bonded buildings and capital leases), property is reported (for accounting purposes) by the state spending unit that controls the property, rather than the spending unit vested with legal title.

county records, so we are providing a summary of each spending unit's report on real property and leases and identifying potential gaps in reporting based upon statutory requirements.

II. SUMMARY

We are now in the third year of using *wv*OASIS for reporting real property and leases, as required by W. Va. Code §5A-10-9(e) and 148 CSR 19, Section 10. Although many state spending units are reporting real property and leases in *wv*OASIS, some spending units with large real property holdings are still missing significant data in required fields within the "Fixed Assets" module and are not reporting all real property and leases, as described below. Some spending units are also grouping multiple parcels into single block entries, thereby omitting certain data required by the statute and rule and effectively underreporting the actual number of state-owned parcels. Either these spending units are not devoting sufficient resources to real property management and reporting, or the problem is so massive they can't easily fix it without sending personnel to each county to compare county records to records maintained by the spending unit.

The greatest disparity between the number of properties reported in *wv*OASIS, and the actual number owned, naturally involves spending units with more significant real property holdings. For example, Division of Highways (DOH) and Division of Natural Resources (DNR) each struggle with this reporting requirement, primarily because of the extent of their real property holdings.

A. Significant Reporting Issues

1. 0803 – Division of Highways

WVDOH is not reporting properties held for current or future roadway purposes in *wv*OASIS. Unfortunately, this unreported property is probably the single-largest category of state-owned real property. The difference between what DOH is reporting in *wv*OASIS and what is actually "of record" in each county is readily apparent from a review of Kanawha County records. In 2019, after submission of its comprehensive Annual Report, the Real Estate Division compared the reports of each spending unit in *wv*OASIS with records maintained in Kanawha County, and discovered that DOH alone owns 5,539 parcels in Kanawha County. Although the properties acquired by DOH for roadway purposes after 1963 are generally rights-of-way only by statute, the properties acquired before 1963, along with the Old Virginia Turnpikes, were acquired in fee.⁴ Accordingly, there is a large disparity between the number of properties reported by DOH in *wv*OASIS, and the actual number owned by DOH. DOH has indicated that reporting such property in *wv*OASIS would be cost-prohibitive, and there is not currently a plan to report this property in *wv*OASIS. DOH contends that reporting state road property is unnecessary because it is already depicted on state road maps and tracked separately in the DOH Geographic Information System. In addition, records regarding this property are available in the central office of DOH on microfilm.

⁴ Absolute title to the land.

2. 0310 – Division of Natural Resources

There is also a significant disparity between the number of properties reported by WVDNR, and the actual number owned by DNR. This disparity primarily involves parcels that DNR has grouped together (for reporting purposes) into single block entries. For example, DNR groups many parcels into a single block entry for Wildlife Management Areas. Unfortunately, this type of block entry presents problems for anyone searching the wvOASIS databank for a particular parcel and is inconsistent with the applicable statute and rule, because it does not accurately reflect what is “of record” in each county. RED recently discovered this problem when asked for information on a particular parcel owned by DNR. When RED searched the Real Property Module in wvOASIS, the property was not listed, despite appearing in county records as DNR property. This inability to locate a parcel in wvOASIS highlights the importance of accurate and complete reporting consistent with the applicable statute and rule.⁵

DNR now has a plan in place to address this issue and is actively working toward compliance with the Legislature’s reporting requirements. DNR is also compiling Deed Book and acquisition information for all DNR lands in the wvOASIS system and will be adding that information to the wvOASIS system. Since May 12, 2021, DNR has been adding Tax Map and Parcel number information to newly purchased land when such information is available. In addition, DNR Wildlife Resources Section has initiated the development of a land acquisition database that breaks down all land acquisitions to the parcel level. This database is currently only being completed for Wildlife Management Areas, which comprise the majority of DNR’s land, but will eventually extend to other properties. With this plan in place, DNR is moving toward eventual compliance with the mandatory reporting requirements implemented by the Legislature.

B. More Manageable Reporting Issues

1. Reporting Issues Involving Real Property and Leases

The spending units listed in this section lack sufficient detail in their real property and lease reports in wvOASIS and some may have improperly reported certain real property and/or used block entries. In addition, some of these spending units are not updating their reports. As described below, each of these spending units must review and revise their reports in accordance with W. Va. Code §5A-10-9(e) and 148 CSR 19, Section 10.

- a. 1400 – Department of Agriculture**
- b. 0485 – Glenville State College**
- c. 0606 – Division of Emergency Mgmt.**
- d. 0612 - WV State Police**
- e. 0809 – Parkways**
- f. 0926 - Public Service Commission**

⁵ DNR is not the only spending unit which has attempted to use block entries, but the others have done so on a much smaller scale.

It is imperative that each of these spending units take the time to compare their internal records to the records maintained by each county, to ensure accurate and complete reporting of properties in wvOASIS. Until they do, this Annual Report by RED will not be accurate. RED has provided specific and detailed instructions on their website for reporting in wvOASIS.

2. Minor Reporting Issues

The reports of some spending units simply require minor updates or lack some required data in their lease reports. As described below, each of these spending units must review and revise their reports in accordance with W. Va. Code §5A-10-9(e) and 148 CSR 19, Section 10.

- a. 1500 – Attorney General**
- b. 2400 – Supreme Court**
- c. 0203 – Cons. Public Retirement Board**
- d. 0210 – Information Services (Includes Office of Technology)**
- e. 0211 - General Services Division**
- f. 0214 – Surplus Property**
- g. 0218 – BRIM**
- h. 0222 – Division of Personnel**
- i. 0225 – PEIA**
- j. 0228 – Prosecuting Attorneys Institute**
- k. 0403 – WV Schools for the Deaf & Blind**
- l. 0404 – School Building Authority**
- m. 0432 – Division of Arts, Culture & History**
- n. 0439 – Educational Broadcasting Authority**
- o. 0441 – HEPC – Administration**
- p. 0471 – Marshall University**
- q. 0483 - Concord University**
- r. 0488 – West Liberty University**
- s. 0420 – Council for C&T College Education**
- t. 0445 - New River C&T College**
- u. 0446 - Pierpont C&T College**
- v. 0464 - WVU at Parkersburg**
- w. 0489 - WV Northern C&T College**
- x. 0493 - BridgeValley C&T College**
- y. 0601 – Homeland Security Secretary’s Office**
- z. 0619 – State Fire Marshall**
- aa. 0608 – Division of Corrections & Rehabilitation**
- bb. 0613 - Veterans Affairs**
- cc. 0618 - Veterans Home**
- dd. 0701 – Revenue**
- ee. 0703 - State Budget Office**
- ff. 0704 - Insurance Commission**
- gg. 0705 – Lottery Commission**
- hh. 0708 - ABCA**

ii.	0804 - State Rail Authority
jj.	0806 - Public Port Authority
kk.	0807 - Aeronautics Commission
ll.	0808 - Office of Admin. Hearings
mm.	0305 – Division of Forestry
nn.	0307 - WV Development Office
oo.	0314 – Division of Miners Health Safety & Training
pp.	0323 - Workforce West Virginia
qq.	0932 - Rehabilitation Services
rr.	0313 – Department of Environmental Protection
ss.	0316 - Water Development Authority
tt.	0901 - Appraiser Licensing Board
uu.	0903 – Board of Professional Surveyors
vv.	0906 – LPN Board
ww.	0908 – Board of Chiropractic Examiners
xx.	0912 – Board of Optometry
yy.	0913 – Board of Pharmacy
zz.	0918 – Board of Accountancy
aaa.	0919 – Board of Architects
bbb.	0921 – Board of Osteopathic Medicine
ccc.	0923 – Board of Veterinary Medicine
ddd.	0927 – Real Estate Commission
eee.	0939 - Courthouse Facilities Improvement Authority
fff.	0941 – National Coal Heritage Area Authority
ggg.	0945 - Board of Medicine

It is imperative that each spending unit identified here take the time to verify and update their lease information. RED has provided specific and detailed instructions on their website for reporting in *wvOASIS*.

C. Report Summary

Some spending units are clearly more responsive than others in reporting their real property and leases in the *wvOASIS* Real Property Module. A total of 168 spending units⁶ reported the following land, buildings⁷, and leases:

**5,648 parcels of land with an initial purchase price of \$404,951,998.04;
4,537 buildings with a total purchase price of \$3,980,103,624.01; and
862 operating leases, with a yearly rent cost of \$62,436,452.37.**

⁶ This summary report does not include inactive or dissolved spending units or those which have merged with other spending units (e.g., 0207-Public Safety Ret. Bd., 0231 – OT).

⁷ Reporting of real property in *wvOASIS* is based upon financial accounting principles designating real property as “Fixed Assets.” Within the “Fixed Assets” module, *wvOASIS* anticipates separation of land from buildings for accounting purposes.

If larger spending units, such as DOH and DNR, would accurately report all real property in the wvOASIS Real Property Module, the total number of state-owned parcels will likely number in the **hundreds of thousands**.

Below is a list of each state spending unit, together with a summary of their respective reports in wvOASIS and comments addressing whether a spending unit’s report provides information consistent with the applicable statute and rule. If there are no comments associated with a spending unit or they are not listed above, that spending unit’s report appeared generally consistent with the applicable statute and rule.

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III. REPORTING BY STATE SPENDING UNITS

A. Executive, Legislative and Judicial

1. 0100 – Governor⁸

No real property or leases to report.

2. 1200 – Auditor

Real Property Owned	Number Reported	Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	4	\$605,886.00

3. 1300 – Treasurer

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	4	\$495,395.76

⁸ This format lists the department code and name as used in wvOASIS.

4. 1400 – Department of Agriculture

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	58	\$1,496,233.00
Buildings	84	\$8,634,348.00
Real Property Leased	13	\$155,286.00

The Kanawha County Assessor lists 31 parcels of land belonging to the WV Conservation Agency, which falls under 1400 – Department of Agriculture. The Department has grouped these parcels into a single block entry in wvOASIS, thereby underreporting the actual number of state-owned parcels. This same situation may exist in other counties as well. The Department should conduct a comprehensive review of its real property holdings in relation to all county records to verify the accuracy of its report. The Department is aware of this issue from prior correspondence with RED, and the issue was noted in last year’s report. The Department’s report is also missing miscellaneous data required by the applicable statute and rule.

5. 1500 – Attorney General

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	6	\$390,080.64

The agency should update its lease report in wvOASIS to reflect current leases and lease rates.

6. 1600 – Secretary of State

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	3	\$62,617.20

7. 1601 – State Election Commission

No real property or leases to report.

8. 2100 – Senate

No real property or leases to report.

9. 2200 – House of Delegates

No real property or leases to report.

10. 2300 – Joint Expenses (includes CSI)

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$46,849.68

11. 2400 – Supreme Court

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	56	\$2,336,371.80

The agency should update its lease report in wvOASIS to reflect current leases and lease rates.

B. Administration

1. 0201 – Secretary’s Office

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	4	\$4,767,215.00
Buildings	42	\$287,028.303.41
Real Property Leased	1	\$42,226.08

2. 0203 - Cons. Public Retirement Board

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	2	\$279,969.60

The agency should update its lease report in wvOASIS to reflect current leases and lease rates.

3. 0204 – Teachers Retirement System

No real property or leases to report.

4. 0205 – PERS

No real property or leases to report.

5. 0206 – Judges Retirement System

No real property or leases to report.

6. 0208 - Teachers Defined Contribution Plan

No real property or leases to report.

7. 0209 – Finance Division

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	2	\$111,993.36

8. 0210 – Information Services and Communications (Includes Office of Technology)

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	9	\$1,004,574.12

The agency should update its lease report in wvOASIS to reflect current leases. The location addresses and rental amount need updated.

9. 0211 - General Services Division

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	255	\$14,333,312.76
Buildings	36	\$147,395,753.76
Real Property Leased	13	\$542,654.28

The agency needs to update their report in wvOASIS to reflect changes in rent, lease numbers and expiration dates.

10. 0213 – Purchasing Division

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$108,357.60

11. 0214 - Surplus Property

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$54,303.96

The agency’s real property report includes a duplicate entry.

12. 0215 - Travel Management Division (Includes Aviation Division)

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$33,660.00

13. 0216 - Fleet Management Division

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$21,384.00

14. 0217 – Commission on Uniform State Laws

No real property or leases to report.

15. 0218 - BRIM

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$221,708.76

The agency should update its lease report in wvOASIS to reflect the current lease dates.

16. 0219 – Public Employees Grievance Board

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	4	\$117,014.52

17. 0220 - Ethics Commission

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$47,100.00

18. 0221 - Public Defender Services

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$145,582.20

19. 0222 – Division of Personnel

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$441,047.04

The agency should update its lease report in wvOASIS to reflect the current lease dates.

20. 0224 – Commodities and Services From the Handicapped

No real property or leases to report.

21. 0225 - PEIA

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$277,521.84

The agency’s report includes a duplicate entry and other minor issues (e.g., listing cost per square foot instead of monthly rate).

22. 0228 – Prosecuting Attorneys Institute

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$28,938.00

The agency should update its lease report in wvOASIS to reflect the actual leased area and reduced rent of \$26,400.00.

23. 0229 - Deputy Sheriffs Retirement System

No real property or leases to report.

24. 0232 - Retiree Health Ben Trust Fund

No real property or leases to report.

25. 0233 - Real Estate Division (Includes Public Land Corp)

a. Real Estate Division⁹

Real Property-RED	Number Reported	Initial Cost/Yearly Rent
Land	17	\$305,692.00

⁹ The cost of certain real property owned by the Real Estate Division is tracked separately in wvOASIS by other spending units responsible for the payment of bonds and/or construction/maintenance of buildings on the property. To avoid duplication of costs in wvOASIS, the Real Estate Division excluded costs tracked by other agencies.

Buildings	0	0
Real Property Leased	3	\$70,642.08

b. Public Land Corporation¹⁰

Real Property-PLC	Number Reported	Initial Cost/Yearly Rent
Land	27	\$135,012.00
Buildings	0	0
Real Property Leased	2	0

26. 0234 - Emergency Medical Serv Retire Sys

No real property or leases to report.

27. 0235 - Muni Police Off & Firefight Ret Sys

No real property or leases to report.

28. 0236 - WV Pub Safety Dis & Ret (Plan A)

No real property or leases to report.

29. 0237 - WV State Police Ret Sys (Plan B)

No real property or leases to report.

30. 0238 - WV Division of Natural Resources Police Officer Retirement System

No real property or leases to report.

C. Education

1. 0402 - Dept. of Education (Includes School Building Authority)

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	4	\$917,343.00

¹⁰ When Public Land Corporation (“PLC”) was formed pursuant to W. Va. Code §5A-11-1, certain real property in the name of PLC remained with Division of Natural Resources (“DNR”) and continues to be tracked by DNR, as reflected in DNR’s real property report in wvOASIS. The property reported by PLC is limited to the real property identified in a list provided and verified by DNR, and excludes property tracked separately by DNR.

2. 0403 – WV Schools for the Deaf & Blind

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	9	\$182,736.00
Buildings	12	\$5,482,260.00
Real Property Leased	0	0

The agency’s report in *wvOASIS* is missing data required by the applicable statute and rule.

3. 0404 – School Building Authority

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	0

The agency’s report in *wvOASIS* is missing data required by the applicable statute and rule.

D. Arts, Culture & History

1. 0432 – Division of Arts, Culture & History

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	1	\$100,000.00
Buildings	13	\$52,572.50
Real Property Leased	1	\$5,160.00

The agency should update its lease report in *wvOASIS* to reflect current leases. The correct yearly rent is \$5,280.00.

2. 0433 - Library Commission

No real property or leases to report.

3. 0439 - Educational Broadcasting Authority

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	4	\$1,808,011.00
Buildings	13	\$6,112,096.26

Real Property Leased	16	\$38,653.49
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The agency should update its lease report. The current report includes incorrect lease numbers and amounts, and the agency is missing two leases.

E. Higher Education Policy Commission

1. 0441 – HEPC – Administration (Includes Lease for 0943-WV Ctr Nursing)

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	1	\$15,100,000.00
Buildings	24	\$15,339,760.68
Real Property Leased	1	\$479,516.88

The agency should update its lease report in wvOASIS. The current report includes incorrect lease dates and potential block entries for buildings.

2. 0442 – HEPC - System

No real property or leases to report.

3. 0477 – HEPC - Health Sciences

No real property or leases to report.

4. 0463 - WVU¹¹

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	595	\$88,068,080.94
Buildings	361	\$1,132,529,511.45
Real Property Leased	52	\$5,902,932.04

5. 0471 - Marshall University

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	434	\$32,787,584.00
Buildings	65	\$381,373,979.37
Real Property Leased	21	\$1,762,140.00

¹¹ WVU's property reporting in wvOASIS continues to be the most accurate and complete. Many other reports are also good, but this one is exceptional and stands out because of the complexity of property owned by WVU.

The institution's report in wvOASIS is missing data required by the applicable statute and rule. The institution should also update its lease report, which includes expired leases.

6. 0476 – WV School of Osteopathic Medicine

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	25	\$1,623,855.77
Buildings	22	\$56,753,115.92
Real Property Leased	0	0

7. 0482 – Bluefield State College

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	28	\$4,700.00
Buildings	17	\$25,938,433.00
Real Property Leased	2	\$206,194.92

8. 0483 - Concord University

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	41	\$383,025.02
Buildings	53	\$39,576,763.92
Real Property Leased	0	0

Although some updates were completed since the last report, the institution's report is still unclear regarding two (2) leases with Concord University Research Development Corporation. Leases require separate entries from buildings in wvOASIS. The institution should submit changes in wvOASIS.

9. 0484 - Fairmont State University

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	65	\$7,932,175.21
Buildings	31	\$192,095,894.05
Real Property Leased	1	\$192,096.00

10. 0485 – Glenville State College

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	45	\$462,993.00
Buildings	40	\$12,879,453.00
Real Property Leased	0	\$0

The institution's report in *wvOASIS* is still missing certain data required by the applicable statute and rule, particularly as it relates to the identification of land. The institution should submit modification requests in *wvOASIS* to supplement the report.

11. 0486 - Shepherd University

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	40	\$1,331,273.00
Buildings	44	\$122,912,728.70
Real Property Leased	4	\$113,004.00

12. 0488 - West Liberty University

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	34	\$6,746,149.72
Buildings	33	\$84,835,675.01
Real Property Leased	6	\$793,577.04

The institution should update its lease report in *wvOASIS*. Some reported leases are expired, and lease rates may have increased.

13. 0490 - WV State University

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	72	\$2,929,945.00
Buildings	48	\$40,372,105.00
Real Property Leased	0	0

14. 0495 – WV Network for Educational TeleComputing

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	1	\$18,300.00
Buildings	1	\$50,000.00
Real Property Leased	0	0

F. Council for C & T College Education

1. 0420 - Council for C&T College Ed

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$65,793.84

The council should update its lease report in wvOASIS. Lease reported as expired in 2019.

2. 0444 - Mountwest C&T College

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	18	\$52,515.44
Buildings	4	\$7,791,855.59
Real Property Leased	2	\$70,404.00

3. 0445 - New River C&T College

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	1	\$5,001.00
Buildings	11	\$16,542,649.00
Real Property Leased	0	0

The institution’s report in wvOASIS suggests duplication of purchase costs for several buildings. The report is also missing significant data required by the applicable statute and rule, particularly as it relates to the identification of land. Instructions for reporting are available on the RED website.

4. 0446 - Pierpont C&T College

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	1	\$376,000
Buildings	5	\$20,786,389.49
Real Property Leased	0	0

The institution's report in *wvOASIS* is still missing certain data required by the applicable statute and rule, particularly as it relates to the identification of land. Instructions for reporting are available on the RED website.

5. 0447 - Blue Ridge C&T College

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	1	\$1,605,549.85
Buildings	1	\$15,541,062.70
Real Property Leased	9	\$658,843.44

6. 0464 - WVU at Parkersburg

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	7	\$2,305,855.80
Buildings	10	\$41,328,820.67
Real Property Leased	1	0

The institution's report in *wvOASIS* is missing certain data regarding a lease effective January 1, 2020. The missing information should be added to the report.

7. 0487 - Southern WV C&T College

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	19	\$1,445,158.00
Buildings	8	\$25,572,676.00
Real Property Leased	1	0

8. 0489 - WV Northern C&T College

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	16	\$2,108,007.51
Buildings	9	\$12,118,214.59
Real Property Leased	0	0

The institution's report in *wvOASIS* is missing certain data required by the applicable statute and rule, particularly as it relates to the identification of land (e.g., parcel numbers).

9. 0492 - Eastern WV C&T College

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	3	\$224,290.00
Buildings	3	\$9,562,693.51
Real Property Leased	1	0

10. 0493 - BridgeValley C&T College

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	37	\$908,353.00
Buildings	29	\$28,014,854.41
Real Property Leased	6	\$1,013,453.16

The institution's lease report includes expired leases. The lease report in *wvOASIS* should be updated.

G. Health & Human Resources

1. 0501 – Secretary's Office

No real property or leases to report.

2. 0506 – Health (Includes Nursing Home Licensing Bd. Fund)

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	70	\$2,524,364.98
Buildings	89	\$82,830,323.24
Real Property Leased	31	\$1,374,599.08

3. 0507 - Health Care Authority

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$112,700.04

4. 0510 - Human Rights Commission

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$106,529.04

5. 0511 - Human Services

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	8	\$20,103.67
Buildings	6	\$931,749.00
Real Property Leased	66	\$13,166,827.08

H. Homeland Security

1. 0601 – Secretary’s Office

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	2	\$142,779.72

The agency’s lease report in wvOASIS includes an expired lease and leases that need to be updated.

2. 0606 – Division of Emergency Mgmt.

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	20	\$560,181.56
Real Property Leased	12	\$529,716.00

The agency should update its lease report in wvOASIS to reflect current leases. The agency is also missing significant numbers of land leases and tower leases.

3. 0608 – Division of Corrections & Rehabilitation

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	108	\$12,260,689.84
Buildings	250	\$203,640,246.21
Real Property Leased	33	\$2,042,279.72

The agency must update its report to add two missing leases.

4. 0612 - WV State Police

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	62	\$2,198,310.23
Buildings	97	\$38,440,112.12
Real Property Leased	26	\$370,231.4

The agency’s real property report is still missing significant data required by the applicable statute and rule. The agency should also review and update its lease report. Some active leases are missing, a Lease Purchase that was fulfilled and is now owned, and renewed leases have not been updated.

5. 0619 – State Fire Marshall

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	2	\$167,142.60

The agency needs to update a lease number in wvOASIS and add the names of Lessors.

6. 0622 – Division of Protective Services

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$36,968.40

7. 0623 – Administrative Services (includes 0620 - Justice & Community Services, following merger)

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$201,081.96

I. Veterans' Assistance

1. 0613 - Veterans Affairs

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	1	\$540,000.00
Buildings	1	\$1,495.00
Real Property Leased	17	\$217,474.56

The agency's real property report is missing data required by the applicable statute and rule. The agency should also update its lease report in *wv*OASIS.

2. 0618 - Veterans Home

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	1	\$125,000.00
Buildings	10	\$1,301,034.00
Real Property Leased	0	0

The agency's real property report is missing data required by the applicable statute and rule.

J. Revenue

1. 0303 - Div. of Financial Institutions

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	2	\$102,229.08

2. 0701 – Secretary’s Office

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$53,707.20

The agency should update the lease expiration date in *wvOASIS*.

3. 0702 – Tax Division

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	13	\$1,537,883.04

4. 0703 - State Budget Office

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$33,295.08

The agency’s lease report in *wvOASIS* includes a duplicate entry and the lease expiration date needs to be updated.

5. 0704 - Insurance Commission

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	10	\$1,143,085.68

The agency should update its lease report in *wvOASIS* to reflect all current rents and remove a duplicate entry.

6. 0705 – Lottery Commission

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	2	\$1,680,859.01
Buildings	2	\$39,377,400.45
Real Property Leased	7	\$79,602

The agency should update its report in wvOASIS to reflect accurate Lessors and square footage.

7. 0706 - Municipal Bond Commission

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$31,050.00

8. 0707 – Racing Commission

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$52,112.52

9. 0708 - ABCA

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	1	\$611,381.25
Buildings	2	\$1,640,973.75
Real Property Leased	1	\$202,200.00

The agency’s report still lists a leased property as an owned building and is missing some data required by the statute and rule requiring submission of modification requests in wvOASIS.

10. 0709 - Office of Tax Appeals

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$46,550.04

11. 0933 - Athletic Commission

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$4,562.52

K. Transportation

1. 0802 – Division of Motor Vehicles

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	32	\$3,707,023.48

2. 0803 – Division of Highways

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	715	\$30,205,101.86
Buildings	1,304	\$216,338,486.91
Real Property Leased	9	\$2,308,278.64

The WVDOH report includes maintenance facilities, leased property, uneconomic remnants, and excess real property. Roadway easements and rights-of-way necessary for current or future roadway purposes are NOT included. Accordingly, there is a large disparity between the number of properties reported by DOH in *wvOASIS*, and the actual number owned by DOH. Unfortunately, this unreported property is probably the single-largest category of state-owned property, which is not currently reflected in this annual report. According to DOH, property included in the state road system is depicted on state road maps and tracked separately in the DOH Geographic Information System. In addition, records regarding this property are available in the central office of DOH on microfilm.

3. 0804 - State Rail Authority

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	20	\$5,691,754.00
Buildings	4	\$686,741.08
Real Property Leased	0	0

The authority's report in wvOASIS is missing leasing and other data required by the applicable statute and rule.

4. 0805 – Division of Public Transit

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$42,627.00

5. 0806 - Public Port Authority

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	4	\$2,943,024.33
Buildings	1	\$42,270.751.86
Real Property Leased	0	0

The agency's real property report in wvOASIS is missing data required by the applicable statute and rule. The stated real property is pending transfer.

6. 0807 - Aeronautics Commission

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$9,793.32

The agency should review and update its lease report in wvOASIS to reflect a recent increase in the area leased. The correct yearly rent is \$14,121.48.

7. 0808 - Office of Admin. Hearings

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$91,596.00

The current report is missing the rental amount, but this is likely because jurisdiction for the office transfers as of July 1, 2021, and lease was cancelled.

8. 0809 - Parkways

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	1,440	\$12,019,256.07
Buildings	1	\$302,071.00
Real Property Leased	0	0

The report for Parkways Authority in wvOASIS includes land information derived from maps developed in the mid-1950's. Also included are parcels acquired after creation of the Parkways Authority in 1989. Because original cost information was not included with the referenced maps, the Authority has allocated to each parcel a portion of costs from the Authority's financial statements. Rights-of-way acquired by WVDOH for Turnpike upgrades are not included in the report. The Authority has separately reported an additional 160 buildings, with a purchase cost of \$105,745,568.79. Since the Authority has not yet uploaded these buildings into wvOASIS, they are not included in the reported numbers.

L. Commerce

1. 0304 - Tourism Office

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$359,511

2. 0305 – Division of Forestry

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	16	\$995,788.00
Real Property Leased	26	\$232,637.52

The agency should review and update its lease report in wvOASIS.

3. 0306 - Geological & Economic Survey

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	3	\$23,959.00

Real Property Leased	0	0
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4. 0307 - WV Development Office

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	5	\$999,332.04

The agency should update its lease report in wvOASIS to reflect current leases.

5. 0308 – Division of Labor

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	3	\$101,344.00
Real Property Leased	1	\$413,402.04

6. 0310 - DNR

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	1,248	\$126,953,861.14
Buildings	1,522	\$172,020,012.69
Real Property Leased	188	\$590,541.96

There is a significant disparity between the number of properties reported by WVDNR and the actual number owned by DNR. This disparity primarily involves parcels that DNR has grouped together (for reporting purposes) into single block entries. For example, DNR may group many parcels into a single block entry for a given Wildlife Management Area. Unfortunately, this type of block entry is inconsistent with the applicable statute and rule and does not accurately reflect what is “of record” in each county. DNR has a plan in place to address the issue and is actively working toward compliance with the Legislature’s reporting requirements. The agency should also review and update its lease report.

7. 0314 – Division of Miners Health Safety & Training

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	2	\$421,251.48
Buildings	4	\$1,208,349.00
Real Property Leased	4	\$281,468.88

The agency’s real property report is missing data required by the applicable statute and rule, including recently acquired property in Boone County (“Running Right Academy”).

8. 0319 – Board of Coal Mine Health & Safety

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$19,200.00

9. 0323 - Workforce West Virginia

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	21	\$2,754,230.16

The agency should update its lease report in wvOASIS to reflect current leases. The report is missing multiple leases and the overall rent is incorrect.

10. 0327 – Secretary’s Office

No real property or leases to report. The agency is occupying space with 0307-WV Development Office.

11. 0932 - Rehabilitation Services

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	39	\$2,391,302.88

The agency must review and update its lease report in wvOASIS. There are expired leases and leases with incorrect yearly rental amounts.

M. Environmental Protection

1. 0311 - Environmental Quality Board

No real property or leases to report.

2. 0312 - Solid Waste Management Board

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	1	0
Buildings	1	\$53,286.12
Real Property Leased	0	0

3. 0313 – Department of Environmental Protection

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	5	\$1,267,816.55
Buildings	2	\$70,201.04
Real Property Leased	32	\$3,896,730.16

The agency must review and update its lease report in wvOASIS. The rental rates are not in the proper format as described in the instructions on RED's website, making it extremely difficult to calculate total amounts.

4. 0315 - Oil & Gas Conservation Commission

No real property or leases to report.

5. 0325 - Air Quality Board

No real property or leases to report.

N. Bureau of Senior Services

1. 0508 - Bureau of Senior Services

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	2	\$177,728.04

O. Miscellaneous Agencies, Authorities, Boards & Commissions

1. 0316 - Water Development Authority

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	1	\$526,194.00
Buildings	2	\$4,086,411.71

Real Property Leased	0	0
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The authority's real property report is still missing data required by the applicable statute and rule. The agency should make appropriate changes in wvOASIS.

2. 0505 – Board of Barbers & Cosmetologists

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$23,132.52

3. 0509 - Hospital Finance Authority

No real property or leases to report. The authority is occupying space leased by 1300-Treasurer, pursuant to an MOU.

4. 0603 - Adjutant General

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	18	\$5,938,785.00
Buildings	28	\$346,406,697.34
Real Property Leased	26	\$1,347,965

5. 0604 - Armory Board

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	74	\$983,193.00
Buildings	139	\$57,178,346.06
Real Property Leased	6	\$87,233.52

6. 0901 - Appraiser Licensing Board

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$24,750.00

The agency needs to update its lease report in wvOASIS to reflect the correct lease term, lease number, and Lessor name.

7. 0902 – Board of Funeral Service Examiners

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$19,116.00

8. 0903 – Board of Professional Surveyors

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$10,332.00

The board must review and update the lease expiration date in wvOASIS.

9. 0904 – Board of Counseling

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$8,537.04

10. 0905 – Board of Social Work

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$14,244.00

11. 0906 – LPN Board

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$42,165.96

The board must review and update its lease report in wvOASIS.

12. 0907 – RN Board

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$99,456.00

13. 0908 – Board of Chiropractic Examiners

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$7,200.00

The board’s real property report includes duplicate entries.

14. 0909 – Board of Dentistry

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$15,759.96

15. 0910 – Board of Landscape Architects

No real property or leases to report. The board is occupying space with 0948-Hearing Aid Dealers.

16. 0911 – Board of Occupational Therapy

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$6,000.00

17. 0912 – Board of Optometry

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$8,184.00

The board's real property report includes a duplicate entry.

18. 0913 – Board of Pharmacy

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	1	\$372,736.34
Real Property Leased	0	0

The board should update its report to include the land upon which the building sits. The applicable statute and rule require entries for both land and buildings in wvOASIS.

19. 0914 – Board of Psychologists

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$5,592.00

20. 0915 – Board of Medical Imaging & Radiation Therapy Technicians

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$9,600

21. 0916 – Board of Sanitarians

No real property or leases to report.

22. 0917 – Board of Professional Engineers

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$46,914.12

23. 0918 – Board of Accountancy

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$31,299.96

The board’s real property report includes a duplicate entry and items of personal property not required in this report. They also need to update the Lessor’s name.

24. 0919 – Board of Architects

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$9,144.48

The board should update its lease report in wvOASIS to reflect current leases and reduced rent.

25. 0921 – Board of Osteopathic Medicine

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$16,874.40

The agency should update its lease report in wvOASIS to reflect the current lease term, lease number, and Lessor name.

26. 0922 – Board of Physical Therapy

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$26,319.96

27. 0923 – Board of Veterinary Medicine

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$7,215.96

The board should update the rent and expiration date in its lease report in wvOASIS.

28. 0924 - Consumer Advocate

The agency’s lease is reported by 0926-Public Service Commission. No other real property or leases to report.

29. 0926 - Public Service Commission (includes lease for 0924-Cons Adv.)

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	2	\$1,217,135.00
Buildings	2	\$8,055,527.00
Real Property Leased	2	\$91,098.72

The commission’s real property report in wvOASIS is still missing data required by the applicable statute and rule. The agency has also grouped multiple parcels into a single entry, thereby underreporting the actual number of state-owned parcels. The agency should also update its lease report to remove old leases and add current leases with a total yearly rent of \$75,422.28.

30. 0927 – Real Estate Commission

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$57,255

The agency should update its lease report in wvOASIS to remove a duplicate entry.

31. 0929 – Board of Foresters

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$900.00

32. 0930 – Board of Speech Language Pathologists and Audiologists

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$8,702.64

33. 0935 - Board of Respiratory Care

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$15,900.00

34. 0936 – Board of Licensed Dietitians

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$3,300.00

35. 0937 - Board of Acupuncture

No real property or leases to report.

36. 0938 - Massage Therapy Licensure Board

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$7,812.96

37. 0939 - Courthouse Facilities Improvement Authority

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	1	\$140,000.00
Real Property Leased	0	0

The authority should update its entry to include the land upon which the building sits because the applicable statute and rule require entries for both land and buildings in wvOASIS.

38. 0941 – National Coal Heritage Area Authority

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	4	\$29,126.60

The authority should correct its lease report in wvOASIS to reflect actual current leases with correct lease numbers and dates.

39. 0943 - Center for Nursing

The agency’s lease is reported under 0441-HEPC Administration. No other real property or leases to report.

40. 0944 - Economic Development Authority¹²

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	7	\$7,276,962.57
Buildings	8	\$24,501,726.07
Real Property Leased	0	0

¹² Economic Development Authority (“EDA”) is vested with legal title to certain real property reported (for accounting purposes) by other state spending units in wvOASIS. Although legal title may not transfer for years, the property is being tracked (and reported) by spending units responsible for paying bonds and/or tracking maintenance. To avoid duplicate reporting, EDA did not report real property tracked separately by other spending units for accounting purposes.

41. 0945 - Board of Medicine

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$169,866.24

The board should correct its lease report in wvOASIS to reflect the actual leased area of 12,399 square feet (vs. 13,479 sf).

42. 0946 - Municipal Pension Oversight Board

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$21,999.96

43. 0947 - ERP Board

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$284,670.00

44. 0948 – Board of Hearing Aid Dealers

Real Property Owned	Number Reported	Purchase Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$3,156.00

45. 0949 – Underground Facilities Damage Board

No real property or leases to report. The board is occupying space leased by 1300-Treasurer.

46. 0950 - Board of Treasury Investments

No real property or leases to report. The board is occupying space leased by 1300-Treasurer.

IV. ISSUES

Reporting of real property in *wvOASIS*, as required by W. Va. Code §5A-10-9(e) and 148 CSR 19, Section 10, is based upon financial accounting principles designating real property as “Fixed Assets.” Within the “Fixed Assets” module, *wvOASIS* anticipates separation of land from buildings for accounting purposes, which is difficult for many state spending units. This artificial separation of land from buildings is also inconsistent with standard notions of real property and complicates reporting. This approach also leads to other issues. In some instances (e.g., bonded buildings and capital leases), real property is reported (for accounting purposes) by the state spending unit that controls the property, rather than the spending unit vested with legal title.

Another problem is the lack of commitment (or in some cases, the inability) by some state spending units to accurately track and report their massive real property holdings. Since the beginning of this state, property management has been decentralized and handled by individual state agencies. Some of those agencies have since acquired massive amounts of real property, without maintaining accurate and complete data regarding their holdings. County records present another challenge because of the diverse naming conventions and evolution of state agencies, which further compounds the problem of real property management and reporting.

We are now in the third year of mandatory reporting and many state spending units are struggling. Either these spending units are not devoting sufficient resources to real property management and reporting, or the problem is so massive they can’t easily fix it without sending personnel to each county to compare county records to records maintained by the spending unit. And in the end, the information in this summary report is only as good as the data provided by each state spending unit individually responsible by law for tracking their own real property and leases.

In 2019, the Real Estate Division reviewed records provided by the Kanawha County Assessor’s office and found multiple instances where a spending unit either failed to report property in *wvOASIS*, reported it inaccurately, or decided to combine multiple parcels into a single block entry, thereby understating the actual number of parcels. In each instance, the Real Estate Division notified the affected agency (as to Kanawha County). The Division also suggested that each agency compare their property report to information “of record” in every county to confirm the accuracy of their reporting. The Real Estate Division does not have sufficient resources to verify the accuracy of the reports of 168 spending units in relation to documents of record in each county. That task necessarily falls on the individual state spending units that own the property.

V. UNUSED AND UNDERUTILIZED REAL PROPERTY

The Real Estate Division is also in the process of reviewing reports in *wvOASIS* regarding unused and underutilized property in preparation for the four-year report required by W. Va. Code §5A-10-9. After a review of the inventory of real property, the Real Estate Division shall: (1) Identify any real property owned or leased by the state that is not being used or that is being substantially underused; (2) Make recommendations to the Governor and the Secretary of

the Department of Administration regarding the use of real property, which shall include an analysis of the highest and best use to which the real property may legally be placed, and an analysis of alternative uses of the real property addressing the potential for any other transaction or use that the Real Estate Division determines to be in the best interest of the state; and (3) Submit to the Governor and the Secretary of the Department of Administration any information pertinent to the evaluation of a potential transaction involving the real property. W.Va. Code 5A-10-10.

Although the *wvOASIS* template includes available fields for agencies to designate any real property owned or leased by the state that is not being used or that is being substantially underused, it is incumbent upon each agency that controls real property to provide valid reports regarding such property in *wvOASIS*. State spending units are currently reporting **604** unused/underutilized parcels of land in *wvOASIS*, with an initial purchase price of **\$27,460,958.78**.¹³ In addition, state spending units report **35** unused/underutilized buildings with a purchase price of **\$22,774,751.09**.¹⁴ But this information is only as good as the individual agency reports and does not include land or buildings with a planned or future use identified in *wvOASIS*. The state should review this property and consider whether it makes sense to divest some of the property designated as unused or underutilized in *wvOASIS*.

VI. RECOMMENDATIONS

If state spending units are to continue to actively track their real property and leases in *wvOASIS*, they must also compare the information regarding their real property and leases to information of record in each county. But this requires resources and funding. In addition to funding, the Legislature should also consider meeting with or sending letters to those agencies identified as having problems complying with the statute and rule and should include a request that agencies compare the information regarding their real property and leases to information of record in each county. Some agencies, such as DOH, may need significant additional funding to fully account for their real property. Since agencies are individually responsible by law for tracking their real property and leases, it is incumbent upon each agency to devote sufficient resources to this task to ensure the accuracy of all reports in *wvOASIS*.

VII. CONCLUSIONS

Although some smaller spending units have made considerable progress in reporting real property and leases in *wvOASIS*, as required by W. Va. Code §5A-10-9(e) and 148 CSR 19, Section 10, many state spending units are simply not devoting sufficient resources (or don't have sufficient resources) to meet this requirement. It is very difficult to move from a decentralized system of managing real property (that has been in place from the beginning) to one that requires centralized reporting. Success in this endeavor will require significant additional resources for some spending units and commitment of senior leaders across the state. As it stands, many agencies are still missing significant data in required fields and are not reporting all real property and leases.

¹³ This number includes parcels identified and "uneconomic remnants."

¹⁴ This number includes 4 buildings that reportedly have been demolished.