

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

**Introduced**

### **House Bill 2806**

By Delegates Akers and Roop

[Introduced February 21, 2025; referred to the  
Committee on the Judiciary then Finance]

1 A BILL to amend and reenact §11-22-6 of the Code of West Virginia, 1931, as amended, relating to  
2 real property sales listing forms; requiring a sales listing form to be attached to a deed; and  
3 requiring recordation of a sales listing form.

*Be it enacted by the Legislature of West Virginia:*

**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 provided is imposed is offered for  
2 recordation, the clerk of the county commission shall ascertain and compute the amount of the tax  
3 due thereon and shall ascertain if stamps in the proper amount are attached thereto as a  
4 prerequisite to acceptance of the instrument for recordation.

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

10 "DECLARATION OF CONSIDERATION OR VALUE

11 I hereby declare:

12 (a) The total consideration paid for the property conveyed by the document to which this  
13 declaration is appended is \$\_\_\_\_\_; or

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

16 (c) The proportion of all the property included in the document to which this declaration is  
17 appended which is real property located in West Virginia is \_\_\_\_\_%; the value of all the property  
18 \$\_\_\_\_\_; the value of real estate in West Virginia is \$\_\_\_\_\_; or

19 (d) This deed conveys real estate located in more than one county in West Virginia; the

total consideration paid for, or actual cash value of, all the real estate located in West Virginia conveyed by this document is \$\_\_\_\_\_; and documentary stamps showing payment of all of the excise tax on all of said real estate are attached to an executed counterpart of this deed recorded in \_\_\_\_\_ County.

Given under my hand this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

Signed \_\_\_\_\_ (Indicate whether grantor, grantee, or other interest in conveyance). \_\_\_\_\_ Address"

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

On or after July 1, 1996, the clerk may not record any document with or without stamps affixed unless there is tendered with the document a completed and verified sales listing form for the benefit and use of the State Tax Commissioner. Preprinted forms for this purpose shall be provided to each clerk by the Tax Commissioner.

The forms shall require the following information: (1) If the last deed in the chain of title represents the last transfer of the property, the names of the grantor and grantee and the deedbook and page number; or (2) if the last transfer was not made by deed, the source of the grantor's title, if known; or (3) if the source of the grantor's title is unknown, a description of the property and the name of the person to whom real property taxes are assessed as set forth in the landbook prepared by the assessor. In all cases the forms shall require the tax map and parcel number of the property, the district or municipality in which the real property or the greater portion thereof lies, the address of the property, the consideration or value in money, including any other valuable goods or services, upon which the buyer and seller agree to consummate the sale, and any other financing arrangements affecting value. The sales listing form required by this ~~paragraph~~ section is to be completed in addition to, and not in lieu of, the declaration required by

46 this section and shall be attached to and recorded with the deed: *Provided*, That the Tax  
47 Commissioner may design and provide a form which combines into one form the contents of the  
48 declaration and the sales listing form required herein and recordation and filing of that form may be  
49 used as an alternative to filing the sales listing form required herein: *Provided, however*, That the  
50 filing with the clerk of a duplicate deed containing the sales listing form information required by this  
51 section shall also satisfy the requirements of this section regarding the sales listing form. The clerk  
52 shall, at the end of the month, pay all of the proceeds collected from the sale of stamps for the  
53 county excise tax into the county general fund for use of the county.

54 On or before the tenth day of each month the clerk shall deliver to the Tax Commissioner,  
55 or a person designated by the Tax Commissioner, the sales listing forms or other alternative forms  
56 as may be authorized by this section for documents recorded during the preceding month.

57 The sales listing form required by this section shall also include a portion thereof for the  
58 information required of a person claiming a lien against the real property described in the  
59 document who desires to file a statement pursuant to the provisions of §11A-3-3(a) of this code.  
60 Upon receipt of the form, the clerk shall, no later than the end of the business day upon which it  
61 was received, provide a copy of the statement to the assessor and a copy thereof to the sheriff.  
62 The assessor shall note any new owner of the real property indicated on the sales listing form  
63 upon the landbooks. The sheriff shall promptly compare the information contained in the sales  
64 listing form with his or her records and shall:

65 (1) Provide the lienholder such notice as the lienholder would thereafter otherwise be  
66 entitled to receive pursuant to the provisions of §11A-1-1 *et seq.* of this code had the lienholder  
67 provided the information in the form of a statement as permitted by the provisions of ~~section three,~~  
68 ~~article three of said chapter~~ §11A-3-1 *et seq.* of this code;

69 (2) Provide any other person listed on the sales listing form such notice as the person  
70 would thereafter otherwise be entitled to receive pursuant to the provisions of §11A-1-1 *et seq.* of  
71 this code as a result of the person's interest in the real property;

- 72           (3) Deliver to any person listed on the sales listing form as the new owner of the real  
73 property described in the document a copy of any subsequently issued tax ticket required to be  
74 sent by the provisions of §11A-1-8 of this code; and
- 75           (4) Promptly notify any person listed on the sales listing form as the lienholder or the new  
76 owner of the real property of any due and unpaid taxes assessed against the property.

NOTE: The purpose of this bill is to require a sales listing form to be attached to and recorded with a deed for the transfer of real property.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.