



WEST VIRGINIA SECRETARY OF STATE

MAC WARNER

ADMINISTRATIVE LAW DIVISION

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Office of West Virginia
Secretary Of State

NOTICE OF PUBLIC COMMENT PERIOD

AGENCY: Auditor TITLE-SERIES: 155-02

RULE TYPE: Procedural Amendment to Existing Rule: No Repeal of existing rule: No

RULE NAME: INDEXING OF STATE-OWNED LANDS

CITE STATUTORY AUTHORITY: 14-1-21(c)

COMMENTS LIMITED TO:

Written

DATE OF PUBLIC HEARING:

LOCATION OF PUBLIC HEARING:

DATE WRITTEN COMMENT PERIOD ENDS: 12/28/2020 4:00 PM

COMMENTS MAY BE MAILED OR EMAILED TO:

NAME: Stephen R. Connolly, General Counsel / Deputy State Auditor

ADDRESS: State Capitol Building, Bldg. 1, Suite W-100
Charleston, WV 25305

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PLEASE INDICATE IF THIS FILING INCLUDES:

RELEVANT FEDERAL STATUTES OR REGULATIONS: No

(IF YES, PLEASE UPLOAD IN THE SUPPORTING DOCUMENTS FIELD)

INCORPORATED BY REFERENCE: No

(IF YES, PLEASE UPLOAD IN THE SUPPORTING DOCUMENTS FIELD)

PROVIDE A BRIEF SUMMARY OF THE CONTENT OF THE RULE:

This rule details procedures and required formats for filing data with the State Auditor concerning state-owned lands.

SUMMARIZE IN A CLEAR AND CONCISE MANNER CONTENTS OF CHANGES IN THE RULE AND A STATEMENT OF CIRCUMSTANCES REQUIRING THE RULE:

In 2020 Regular Session of the West Virginia Legislature, a law was passed requiring all state owned lands to be indexed and made available to the State Auditor. This procedural rule creates a uniform process for indexing and providing the data.

SUMMARIZE IN A CLEAR AND CONCISE MANNER THE OVERALL ECONOMIC IMPACT OF THE PROPOSED RULE:

A. ECONOMIC IMPACT ON REVENUES OF STATE GOVERNMENT:

None

B. ECONOMIC IMPACT ON SPECIAL REVENUE ACCOUNTS:

None

C. ECONOMIC IMPACT OF THE RULE ON THE STATE OR ITS RESIDENTS:

None

D. FISCAL NOTE DETAIL:

Effect of Proposal	Fiscal Year		
	2020 Increase/Decrease (use "-")	2021 Increase/Decrease (use "-")	Fiscal Year (Upon Full Implementation)
1. Estimated Total Cost	0	0	0
Personal Services	0	0	0
Current Expenses	0	0	0
Repairs and Alterations	0	0	0
Assets	0	0	0
Other	0	0	0
2. Estimated Total Revenues	0	0	0

E. EXPLANATION OF ABOVE ESTIMATES (INCLUDING LONG-RANGE EFFECT):

There will be no fiscal impact concerning the implementation of this Rule.

BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENT IS TRUE AND CORRECT.

Yes

Stephen R Connolly -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.

TITLE 155
PROCEDURAL RULE
STATE AUDITOR

SERIES 2
INDEXING OF STATE-OWNED LANDS

§155-2-1. General.

1.1. Scope. -- This rule details procedures and required formats for filing data with the State Auditor concerning state-owned lands.

1.2. Authority. -- W. Va. Code §14-1-21(c)

1.3. Filing Date. --

1.4. Effective Date. --

§155-2-2. Applicability.

2.1. This procedural rule applies to all respective county clerks in the State of West Virginia who record land purchases by the State of West Virginia.

§155-2-3. Definitions.

3.1. "Assessed value" means the current value of the property as determined by that county's assessor.

3.2. "Auditor" means the West Virginia State Auditor.

3.3. "Consideration or value" means the purchase price of the property.

3.4. "County Clerk" means any individual duly elected or appointed to serve as a clerk of a county commission.

3.5. "Grantee" means the West Virginia state agency or department purchasing the land.

3.6. "Grantor" means the prior owner of the property who transfers title to the State.

3.7. "Parcel number" means the specific number associated with a property which corresponds to a specific location on the county tax map.

3.8. "Split number" means the specific number associated with a property to differentiate different legal interests in a particular property.

3.9. "Sub-parcel number" means the specific number associated with a property which apportions a parcel number into one or more sub-parcels.

3.10. "Taxing district" means a specific district within a county used to apportion property locations for taxation purposes.

3.11. "Tax map number" means the specific number associated with a property which corresponds to a specific county tax map.

§155-2-4. Procedures for electronic filing of index data.

4.1. County clerks must submit state-owned land data to the State Auditor's Office County Collections Division via e-mail no less than once per month.

4.2. The proper e-mail address for electronic submission of state-owned land data shall be posted on the State Auditor's Office website: www.wvsa.gov

4.3 State-owned land data must be submitted in the following formats. No other formats will be accepted:

4.3.1 Microsoft Access database (ACCDB file);

4.3.2 Microsoft Excel spreadsheet (XLS, XLSX file), or;

4.3.3 Comma-separated values file (CSV file).

4.4 State-owned land data must include the following data points when submitted. Each data point must be represented as a separate column or field in the following order:

4.4.1 The county where the state-owned land exists;

4.4.2 The taxing district of the state-owned land;

4.4.3 The tax map number of the state-owned land;

4.4.4 The parcel number of the state-owned land;

4.4.5 The sub-parcel number of the state-owned land;

4.4.6 The split number of the state-owned land;

4.4.7 The assessor's account number of the state-owned land;

4.4.8 The name of the grantor of the state-owned land;

4.4.9 The name of the grantee of the state-owned land;

4.4.10 The most recent previous deed book number pertaining to the state-owned land;

4.4.11 The most recent page number within that deed book pertaining to the state-owned land;

4.4.12 The consideration or value of the state-owned land;

_____ 4.4.13 The assessed value of the state-owned land;

_____ 4.4.14 The land description, given by the assessor, that appears on the tax tickets corresponding to the state-owned land;

_____ 4.4.15 The county clerk's recording date of the deed transferring the property interest to the state;

_____ 4.4.16 The deed book number where the deed transferring the property interest to the state resides, and;

_____ 4.4.17 The page number within that deed book for the state-owned land, after transfer.
