



**WEST VIRGINIA SECRETARY OF STATE**

**MAC WARNER**

**ADMINISTRATIVE LAW DIVISION**

**eFILED**

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Office of West Virginia  
Secretary Of State

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**NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE EXEMPT, INTERPRETIVE OR PROCEDURAL  
RULE**

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)

This rule is filed with the Secretary of State. This rule becomes effective on the following date:

March 1, 2021

**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.**

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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. -- January 29, 2021

1.4. Effective Date. -- March 1, 2021

**§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](http://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;

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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.