

**INSTRUCTIONS FOR THE COMBINED SALES LISTING
AND LEINHOLDER INFORMATION FORM**

I. SALES LISTING INSTRUCTIONS

West Virginia Code § 11-22-6 requires the Sales Listing portion of the form to be completed and accompany any document transferring real property, or any interest in real property, within this State from one person to another. **The clerk shall not record any document with or without transfer stamps affixed unless a completed and verified Sales Listing Form for the benefit and use of the State Tax Commissioner is attached.**

- PARCEL ID (COUNTY, DISTRICT, MAP AND PARCEL NUMBER)

List the property identification number, or numbers (in case of multiple parcels or if the property is in more than one district or map) of the property being transferred.

- MINERAL ID NUMBER

If the property being transferred is a mineral interest only (i.e., oil, gas, coal, limestone, etc.), please list the mineral account number which is available from the county assessor's office.

- GRANTOR'S NAME AND TELEPHONE NUMBER

Name of previous owner.

- GRANTEE'S NAME AND TELEPHONE NUMBER

Name of new owner.

- MAILING ADDRESS OF NEW OWNER

Complete mailing address of the new owner.

- MAILING ADDRESS FOR TAX STATEMENTS

Complete address, if different from mailing address.

- MOST RECENT PREVIOUS DEED BOOK NUMBER AND PAGE NUMBER

Deed book and page number of the grantor's source of title.

- GRANTOR'S SOURCE OF TITLE

If the property was not transferred by deed, please list the source of the title, i.e. by will, judgment or decree.

- CONSIDERATION / VALUE

List the consideration paid in money for the real estate under (a). If, in addition to money, other valuable goods and/or services were a part of the consideration, please list the estimated value of those goods and services in (b).

- LOT SIZE OR ACREAGE INVOLVED

Please list, if in acreage, the number of acres whole or in part transferred. If the real property transferred is a lot, please list either the number of square feet or the dimensions of the lot.

- ESTATE(S) TRANSFERRED

Please list the estate or estates transferred (i.e., fee, surface, coal, oil, gas, fee less oil and gas, surface plus coal, etc.). Also include any interest or portion of interest sold.

- QUESTIONS RELATING TO THE SALE

- ✓ Please circle **yes** or **no**. If **no** to **question 1** or **yes** to **questions 2 through 8**, please **explain** in the space provided.
- ✓ Please indicate that the property was or was not exposed to the open market. Was the property or properties made available to other potential purchasers?
- ✓ Indicate if the transaction did or did not include more than one parcel (multiple parcel sale).
- ✓ Indicate whether the parties of the transaction were or were not related individuals or corporations.
- ✓ Please indicate if the cause of the transaction was or was not a liquidation of assets, foreclosure, or other forced sale, i.e., bankruptcy, repossession, etc.
- ✓ Indicate if the sale did or did not involve owner financing or that the transaction was a land contract arrangement.
- ✓ Please indicate that the sale did or did not include items of personal property (furniture, fixtures, machinery, equipment, vehicles, livestock, inventory, supplies, business franchise, etc.).
- ✓ Please indicate whether the sale does or does not include minerals (coal, oil, gas, limestone, etc.) or timber.
- ✓ Please indicate if there were or were not any other financing arrangements which materially affected the sale price. The most common example of "other financing arrangements" affecting the sale is assumption of an existing mortgage of less or more than the going interest rate.

- Please print your name and sign the Sales Listing Form and list your phone number. The county assessor may need to make a follow-up phone call to clarify unusual terms or conditions.
- FILED BY
 - ✓ Please check the appropriate box describing the person who has signed the document.

If you have any questions or need assistance completing this form, please call the county assessor's office.

II. LIENHOLDER INSTRUCTIONS (OPTIONAL)

A lienholder has two ways in which to file a lienholder's certificate. He may file a statement of lienholder entitled "Statement of Lienholders and Other Interested Parties," or he may fill out the portion of the Sales Listing Form entitled **Lienholder Information**. **This portion of the Sales Listing Form is optional**, but when the lienholder information is not filed on this form or the "Lienholder's Statement Form," the lienholder is forfeiting his rights to be notified of the sheriff's land sale. Each line on the form that deals with the lienholder information is explained below.

- NAME AND ADDRESS FOR NOTICE
 - ✓ The name of the lienholder and the address where the sheriff is to send the notice, if the property listed is delinquent.
- CHECK IF CHANGE OF NAME AND/OR ADDRESS
 - ✓ **Please check box.** The West Virginia Code requires the lienholder to file a new lienholder statement if there is a change of address from the original statement. This box will alert the sheriff that there is a change of address and that the lien has been filed under a different address or name.
- INTEREST IN PROPERTY (THIS SECTION MUST BE COMPLETED)
 - ✓ Surface Owner's Rights

West Virginia Code § 11A-3-2(b)(4) states, in part: "... to each person who has in writing delivered to the sheriff, on a form prescribed by the tax commissioner, a request for such notice which identifies the person as an owner of an interest in the surface of real property that is included in the boundaries of such property ...". This portion of the form provides a place for the lienholder to note proof that the mineral right in which he wants notice on is part of property by furnishing the deed book and page number of his deed.

✓ Fiduciary Interest

If a person has a fiduciary interest in a piece of property, he may be notified of the delinquency of that property by filing this form. The relationship to the owner of the property must be provided as proof that this relationship exists.

✓ Lienholder

If a lien is held on this property, then the lienholder can be notified by providing written proof of such lien. The most common lien is created by a trust deed, but other records such as judgments, etc., can be proof of a lien. If some other type of proof is provided, then the next section may be used.

✓ Other

This section is provided for any type of lienholder who may not fall exactly under the first three above. Currently, there is no provision for any other type of lienholder.

**III. TO BE COMPLETED BY COUNTY CLERK
DO NOT COMPLETE ~ FOR COUNTY CLERK'S USE ONLY!**

STAMP FEE PAID

When a Sales Listing Form is filed, the county clerk must record the amount of property transfer stamps paid on the deed being recorded.

DATE RECORDED

The date that the deed was placed on record in the courthouse.

NEW DEED BOOK NO. & NEW PAGE NO.

The record book and page number of that book where this deed is recorded.

DATE OF TRANSACTION

The date identified on the deed as the time of the agreement between seller and buyer.

IV. SHERIFF'S USE ONLY
DO NOT COMPLETE ~ FOR SHERIFF'S USE ONLY!

DATE RECEIVED

The day that this Sales Listing Form was received by the sheriff.

EFFECTIVE DATES OF LIEN

The actual dates that the lien is in effect. This will give the sheriff a place to verify if the lien has run out.

DATE ENTERED

This is to note the recording of such lien on the computer system.

ENTERED BY

This is a place to record who entered this lien on the computer system.

TAX TICKET NO. (OPTIONAL)

This can be used to enter the tax ticket number of the property to which the lien applies.

III. RELEASE OF LIEN

Whenever a lien is released, the lienholder is required to notify the sheriff's office or county clerk of such release. This form provides a place to record such release. This section can be used to record any notice of release of a lien. A copy should also be provided to the assessor.