

- **Deeds (this includes all deed types)**
 - o Completed Sales Listing Form (a printable version of this form is above for your convenience)
 - o Grantor's signature
 - o Legal description of the property including district
 - o An "And Being" paragraph (This is information on the previous owner which includes: name, date, deed book number and page number. This information is necessary in order to follow chain of title.)
 - o Declaration of Consideration of Value (This is the monetary amount for which the property is sold. If the property is being transferred without monetary value, it must state in the declaration paragraph 'why' it is exempt from transfer tax.)
 - **Exemptions from Property Transfer Fees (Excise Tax)**
West Virginia Code §11-22-1 defines "documents" which are not subject to transfer tax. They are listed as follows:
 - o Wills - Transfer on Death
 - o Transfers of real property where the value of the property transferred is \$100 or less
 - o Testamentary or *inter vivos* trusts
 - o Deeds of partition
 - o Deeds made pursuant to mergers of corporations
 - o Deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock
 - o Leases
 - o Transfers between husband and wife
 - o Transfers between parent and child
 - o Transfers between parent and child and his or her spouse, without consideration
 - o Transfers between a principal and straw party, without consideration, for any purpose
 - o Gifts to, or transfers from or between voluntary charitable or educational associations or trustees thereof, and like nonprofit corporations having the same or similar purposes
 - o Quitclaim or corrective deeds without consideration
 - o Transfers to or from the United States, the State of West Virginia, or to or from any of their agencies or political subdivisions by gift, dedication, deed or condemnation proceedings
 - o Mortgages or deeds of trust given as security for debt
 - o In addition, Code §48-2-32 exempts any transfer of property under a decree of divorce, annulment or separate maintenance agreement