




STATE OF WEST VIRGINIA  
DEPARTMENT OF ADMINISTRATION  
REAL ESTATE DIVISION

Allan L. McVey  
Cabinet Secretary

John K. McHugh  
Director

MEMO

To: All State Spending Units  
From: John K. McHugh, Director Real Estate Division   
Date: February 12, 2019  
Re: wvOASIS Real Property and Lease Reporting

In a previous memo dated September 7, 2018, the Real Estate Division provided information regarding instruction manuals for reporting real property and leases in wvOASIS. This information is also posted on our website at <https://realestatedivision.wv.gov/Pages/default.aspx>. Since posting this information, we have received questions regarding the required level of detail for reporting real property and leases to the Real Estate Division.

The primary goal of W.Va. Code §5A-10-9 is for each state spending unit to report “each item of real property it owns and/or leases.” The specific items enumerated in W. Va. Code §5A-10-9(e) merely modify the primary goal of reporting real property and leases. Although the items in §5A-10-9(e)(1)-(4) are relatively straightforward, there have been questions regarding §5A-10-9(e)(5), which requires “a description of each building **or other improvement** located on the real property.” (See also 148 CSR 19, Sec. 10.2, a-e)

As you complete your reporting in wvOASIS, you should enter land and improvements (including permanent buildings and structures), as described in §5A-10-9(e)(1)-(5) and 148 CSR 19, Sec. 10.2. **Improvements to real property** are generally defined as permanent additions to real property, such as buildings and structures, that add to the value of the property, “as distinguished from ordinary repairs.” See, e.g., Stone v. United Engineering, 475 S.E.2d 439, 449, 197 W.Va. 347, 357 (W. Va. 1995).

W.Va. Code §5A-10-9 does not necessarily anticipate reporting temporary or movable structures, individual building repairs or replacement of windows or roofing. Although an agency might desire to track these items, we are focused more broadly on actual real property and leases, including real property improvements consistent with the legal definition of that term.

Once again, thank you for your efforts in this matter.