

What is the difference between Deeded and Calculated Acreage?

Deeded Acreage: The official acreage listed in the deed which is the historic record of conveyance for property ownership and the primary legal record defining the property and its boundaries.

Calculated Acreage: Derived from using mapping software or geographic information systems (GIS) to calculate the area or acreage of the geometry of a digital parcel. A calculated acreage provides a general estimate only. It is not the legally recognized acreage and should not be used for assessment purposes.

Since the tax map parcels are not mapped to “surveyor” scale, the calculated acreage should only be used as a reference or estimate. The deeded acreage is the authoritative source for tax assessment purposes in West Virginia. Paragraph 7.6.e.2. of the WV 189 CSR 3 "Statewide Procedures for the Maintenance and Publishing of Surface Tax Maps" states that if the deeded acreage does not match the calculated acreage, then the deeded acreage shall take precedence. If there is a large discrepancy between the deeded and calculated acreages, then a land survey may be required.

How many acres make up my property?

A legal deed or certified survey records the dimensions or number of acres of real property. Typically, this information is recorded in the legal description of the property.

1. County mapping agents and tax assessor offices often report acreage estimates in two distinct ways. They will often show a **Deeded** acreage total and a **Calculated** acreage total. Due to the availability of GIS mapping software, it is possible for mappers to draw the shape of a parcel and calculate (estimate) the acreage. There are often small discrepancies between the deeded and calculated acreage amounts. If the deeded acres in legal descriptions and calculated acres estimated from digital parcel mapping are very different for a parcel, then contact the assessor.
2. A **survey** can usually determine the precise amount of acreage for a given parcel. Often land transactions do not involve having the property surveyed. However, if knowing exact acreages, area, or distances is material to a purchase, then the property owner likely needs a current survey. Surveys can be expensive, but not nearly as costly as purchasing a property that is not suitable for the intended purpose of the buyer.
3. It is often possible to provide a copy of the legal description to an attorney, land lender, or land broker and ask them to run the calls through a **Deed Plotter**. These are programs that allow property owners to enter the directional calls of the legal description and it will draw out the shape of the parcel and estimate acreage. Most importantly, it will report if the calls to the deed “**close.**” This means that it will show if the legal description terminates at “**the point of beginning.**” Some lenders require that the calls to the deed close or be within 2% of closing in order to avoid having the property surveyed.
4. **State and county tax assessor websites provide maps that are NOT meant to be used for conveyance.** The tax maps are for assessment purposes only; they can be used for reference for location

purposes and acreage estimates, but not for legal conveyance. Paragraph 7.8.c.5. of the WV 189 CSR 3 "Statewide Procedures for the Maintenance and Publishing of Surface Tax Maps" references the following disclaimer for tax maps to limit and define the map author's responsibility for the content, accuracy, and currency of a map. Tax maps may display the standard disclaimer "For Tax Purposes Only" or a specialized disclaimer such as: "The tax map was compiled for purposes of taxation from available record evidence and has not been field verified. This map is not a valid survey plat and the data on this map does not imply any official status to such data. The State of West Virginia and county assessor's office assume no liability that might result from the use of this map."

5. **GIS tax maps** showing digital parcels and calculated acreages are not to be used as legal descriptions, since the tax maps may contain errors. The county assessor office assumes no liability for these errors and is not liable for any action taken by users of the website in reliance on digital tax maps. Despite these disclaimers, many buyers rely on the GIS tax maps and this can lead to false expectations or lost sales opportunities if the depiction on a GIS tax map is different from the property owned by the seller. A title search and survey will reveal any discrepancies between the property depicted on the GIS tax maps and the property owned by the seller, but there may not be a title search or survey if a potential buyer passes based on the digital tax map. If a discrepancy exists and it is not discovered before the sale, then a buyer may take title to a parcel of land that is much different from the property conveyed. Before purchasing property, a purchaser should compare the GIS tax map of the property intended to be purchased with the proposed legal description of the property as it will be conveyed in a deed. If there are any inconsistencies, it is best to address those issues prior to taking title to the property.