WEST VIRGINIA CODE: §11-11-18

§11-11-18. Discharge of estate; notice of lien; limitation on lien; etc.

(a) Where no receipt for payment of the taxes, or no receipt of nonliability for taxes has been issued or recorded as provided for in this article, the property constituting the estate of the decedent in this state shall be deemed fully acquitted and discharged of all liability for estate taxes under this article after a lapse of ten years from the date of the filing with the Tax Commissioner of notice of the decedent's death, or after a lapse of ten years from the date of the filing with the Tax Commissioner of an estate tax return, whichever date shall be earlier, unless the Tax Commissioner shall make out and file and have recorded in the office of the clerk of the county wherein any part of the estate of the decedent may be situated in this state, a notice of lien against the property of the estate, specifying the amount or approximate amount of taxes claimed to be due to the state under this article, which notice of lien shall continue said lien in force for an additional period of five years, or until payment is made.

(b) Notwithstanding anything to the contrary in this section or this article, no lien for estate taxes under this article shall continue for more than twenty years from the date of death of the decedent, whether the decedent be a resident or a nonresident of this state.

WV Legislature