

# **WEST VIRGINIA CODE: §11A-4-1**

## **§11A-4-1. Declaration of legislative purpose.**

In furtherance of the policy declared in section one, article three of this chapter, it is the intent and purpose of the Legislature to provide reasonable opportunities for delinquent taxpayers to protect their interests in their lands and to provide reasonable remedies in certain circumstances for persons with interests in delinquent and escheated lands.