WEST VIRGINIA CODE: §11a-3-37

§11A-3-37. Disposition of nonentered lands.

It is the duty of the owner of land to have his land entered for taxation on the landbooks of the appropriate county, have himself charged with the taxes due thereon, and pay the same. Land which, for any five successive years, shall not have been so entered and charged shall, without any proceedings therefor, be subject to the authority and control of the Auditor and such nonentered lands shall thereafter be subject to transfer or sale under the provisions of this article relating to the Auditor's disposition of lands certified to the Auditor pursuant to section eight thereof.

WV Legislature