WEST VIRGINIA CODE: §37-2-5

§37-2-5. List of land by escheator.

Each escheator shall annually, in September, prepare a list of all lands within his county, of which any person shall have died owning an estate of inheritance, intestate and without any known heir, or to which no person is known by him to be entitled, and transmit such list to the commissioner of school lands of his county, according to the provisions of section seven, article three of this chapter. If the state tax commissioner shall be of the opinion that other lands, not included by the escheator in such list, should be so included, and shall so advise the escheator, in writing, the escheator shall place such lands upon such list.

WV Legislature