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**WEST VIRGINIA CODE CHAPTER 37**  
**ARTICLE 2**

WV Legislature

**§37-2-1.**

Repealed.

Acts, 1992 Reg. Sess., Ch. 75.

WV Legislature

**§37-2-2. Escheat of equitable interests.**

An estate vested in a person merely by way of mortgage or trust shall not escheat by reason of the mortgagee or trustee dying without heirs but any equitable title to or interest in lands shall escheat or be forfeited in the same manner as it would if the person having the equitable had the legal title.

WV Legislature

**§37-2-3. Tenants of escheated land.**

If any person holds any escheated land or personal property for a term of years, or for life, or has a right to any rent or other profit or has any other interest whatever in such land, he shall hold and enjoy his lease, rent, profit or other interest, and any sale of such land as escheated land, under the provisions of article three of this chapter, shall be made subject to such lease, rent, profit, or other interest.

WV Legislature

**§37-2-4. Escheator.**

The assessor of each county shall by virtue of his office be the escheator of such county.

WV Legislature

**§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.