# WEST VIRGINIA CODE: §37B-4-4

**§37B-4-4. Report of unknown and unlocatable interest owners.**

(a) A holder shall:

(1) Make a report to the administrator each calendar quarter concerning reserved interests for each unknown or unlocatable interest owner;

(2) Concurrently with the report required by subdivision (1) of this subsection, remit to the administrator the amount of the reserved interests; and

(3) Submit the report and remittances required by this subsection by the first day of the month following each calendar quarter.

(b) A report required by this section shall contain:

(1) A full legal description of the coal interest and any other information that identifies the interest;

(2) If known, the name, last known address, and Social Security number or taxpayer identification number of any unknown or unlocatable interest owner or apparent owner;

(3) Any date on which reserved interests became payable with respect to the property; and

(4) Any other information the administrator may prescribe by rule as necessary for the administration of this article.

(c) Prior to the date a report is due to be filed, the holder of reserved interests may request the administrator extend the filing deadline. The administrator may grant an extension for good cause.

(d) A holder is not liable to any person for wrongful use or appropriation of an interest owner’s personal information by another person described in the reports required by this section.

(e) A holder’s obligations regarding any unknown or unlocatable interest owner, as required by this chapter, are satisfied when the report and remittances required by this section are submitted to the administrator.