WEST VIRGINIA CODE: §42-1-3c

§42-1-3c. No taker.

If there is no taker under the provisions of this article, the intestate estate passes to the state. Any real property shall pass to the State Auditor. Any personal property shall pass to the State Treasurer for disposition by public sale in accordance with the provisions of section twelve, article eight, chapter thirty-six of this code. The proceeds of the sale of any such real property shall be deposited to the credit of the general school fund. The proceeds of the sale of any such personal property shall be deposited to the credit of the General Revenue Fund.

WV Legislature