WEST VIRGINIA CODE: §11-12C-6

§11-12C-6. Notice to corporations taxable; tax as lien.

(a) It shall be the duty of the Tax Commissioner, between April fifteenth and May fifteenth each year, to notify every domestic corporation and every foreign corporation currently registered to do business in this state which is or may be liable for payment of the tax imposed by this article of the time of payment of such tax and the amount thereof, together with the statutory attorney fee, if any. Such notices may be sent through the mails, addressed to the corporation at its last known post office address as shown by the records in the office of the Secretary of State.

(b) The amount of such tax shall be deemed a debt due the state, and shall be a lien as to an innocent purchaser for value, on the property and assets of the corporation prior to all other liens, except the lien for ad valorem property taxes levied on its property, from the time a notice of such lien, specifying the year and the amount for which the lien is claimed, is filed in the office of the clerk of the county commission of the county in which the property subject to such liens is situated. Such clerk shall, upon the filing in his or her office of any such notice, record such notice in the docket where general state tax liens are filed and index the same in the name of the corporation against whom the lien is claimed. Upon payment of such lien debt there shall be executed by the Tax Commissioner and delivered to the clerk of the county commission in whose office notice of such lien is filed a release thereof, which release shall be filed and recorded by such clerk in like manner as releases of judgment or tax liens are filed and recorded. Such tax shall be a preferred debt in case of insolvency.

WV Legislature