WEST VIRGINIA CODE: §11-13-19

§11-13-19. Certificate to clerk of county court of assessment of taxes.

The Tax Commissioner for the more effective collection of the tax may file with the clerk of the county court of any county a certified copy of an assessment of taxes under this article. A certificate so filed shall be recorded in a book provided for the purpose and thereafter shall constitute binding notice of the lien created by this article upon all lands of the taxpayer located in the county as against all parties whose interest arose after such recordation. Upon payment of taxes delinquent under this article the lien of which shall have been recorded the Tax Commissioner shall certify in duplicate the fact and amount of payment and the balance due, if any, and shall forward the certificates, one to the taxpayer and one to the clerk of the county court of the county where the taxpayer shall have been listed as delinquent. The clerk of the county court shall record the certificate in the book in which releases are recorded, without payment of any additional fee. From the date that such a certificate is admitted to record the land of the taxpayer in the county shall be free from any lien for taxes under this article accrued to the date that the certificate was issued.

WV Legislature