WEST VIRGINIA CODE: §11a-1-2

§11A-1-2. Lien for real property taxes.

There shall be a lien on all real property for the taxes assessed thereon, and for the interest and other charges upon such taxes, at the rate and for the period provided by law, which lien shall attach on July 1, 1961, and each July 1 thereafter for the taxes payable for the ensuing fiscal year.

WV Legislature