WEST VIRGINIA CODE: §11a-2-3

§11A-2-3. Distraint.

The sheriff may, as soon as taxes become delinquent, distrain any goods or chattels in the county belonging to the person or to the estate in land assessed with the taxes. If such goods or chattels are about to be removed from the county, the sheriff may distrain even before delinquency. Whenever rent payable by a tenant is a share of the crop, such share only, whether severed or not, shall be liable to distress for taxes assessed against the landlord.

WV Legislature