WEST VIRGINIA CODE: §11a-2-5

§11A-2-5. Distraint of encumbered property.

No trust deed, mortgage or sale of goods and chattels shall prevent their being distrained for all taxes assessed against the grantor or former owner thereof, while such goods and chattels remain in his possession; nor shall such deed, mortgage or sale prevent their being distrained for taxes assessed on such goods and chattels, no matter in whose possession they may be found.

WV Legislature