WEST VIRGINIA CODE: §37-6-13

§37-6-13. Property subject to distress.

The distress may be levied on any goods of the lessee, or his assignee or undertenant, found on the premises, or which may have been removed therefrom not more than thirty days. If the goods of such lessee, assignee or undertenant, when carried on the premises, are subject to a lien which is valid against his creditors, his interest only in such goods shall be liable to such distress. If any lien be created thereon while they are upon the leased premises, they shall be liable to distress, but for not more than one year's rent, whether it shall have accrued before or after the creation of the lien: Provided, That if the goods are subject to a perfected purchase money security interest, as defined in section one hundred seven, article nine, chapter forty-six of this code, and that such purchase money security interest is in effect under the terms set forth in section four hundred three, article nine of chapter forty-six of this code, then the goods are liable to distress only to the extent of the unencumbered interest of the lessee, assignee or undertenant. No goods shall be liable to distress other than such as are declared to be so liable in this section.