WEST VIRGINIA CODE: §38-10-1

§38-10-1. Recordation of federal tax lien; release; fee.

Notices of federal tax liens and certificates discharging such liens may be filed in the office of the clerk of the county commission of one or more of the counties of this state. The clerk of the county commission of every county of this state shall keep in his or her office in a bound book a federal tax lien docket, in which he or she shall, upon the filing in the office of any notice of a lien upon the property of any person in favor of the United States for the amount of any tax, including any interest, penalty, additional amount, or additions to such tax, together with any costs that may accrue in addition thereto, record such notice without delay. The clerk shall index such notice in the name of the person against whom the lien is claimed. No such tax shall be a valid lien as against any mortgagee, purchaser or judgment creditor, until such notice shall be filed in the office of the clerk of the county commission of the county or counties in which the property subject to such lien is situated.

The clerk of such county commission shall, upon the filing in his or her office of any release or partial release of such lien issued by the Internal Revenue Service, record the same and make proper marginal notation thereof in the federal tax lien docket.

The fee for filing and indexing each notice of federal tax lien, refiled notice of federal tax lien, certificate of discharge or subordination, or other notice, including a certificate of release, partial release or nonattachment of a federal tax lien, shall be $2. If a release contains more than one reference to a lien released, the fee shall be $2 for each lien released thereby. Such fees may, at the discretion of the Internal Revenue Service, be remitted quarterly on the thirty-first day of March, June 30, September 30, and December 31, and shall include all fees due for the preceding three months of the quarter for which the remittance is made.

WV Legislature