WEST VIRGINIA CODE: §38-10A-2

§38-10A-2. Place of filing.

(a) Notices of liens, certificates, and other notices affecting federal liens, for which filing thereof is not otherwise provided for under the provisions of this code, must be filed in accordance with this article.

(b) Notices of liens upon real property for obligations payable to the United States and certificates and notices affecting the liens shall be filed in the office of the clerk of the county commission of the county in which the real property subject to the liens is situated.

(c) Notices of federal liens upon personal property, whether tangible or intangible, for obligations payable to the United States and certificates and notices affecting the liens shall be filed in the office of the clerk of the county commission of the county wherein the person against whose interest the lien applies resides at the time of filing of the notice of lien. For purposes of this subsection, the residence of a corporation or a partnership shall be deemed to be the place at which the principal executive office is located.

WV Legislature