WEST VIRGINIA CODE CHAPTER 38 ARTICLE 10A

WV Legislature

§38-10A-1. Scope.

This article applies only to federal lien notices which under any Act of Congress or any regulation adopted pursuant thereto are required or permitted to be filed in the same manner as notices of federal tax liens.

WV Legislature

§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

§38-10A-3. Execution of notices and certificates.

Certification of notices of liens, certificates, or other notices affecting federal liens by the secretary of the treasury of the United States or his or her delegate, or by any official or entity of the United States responsible for filing or certifying of notice of any other lien, entitles them to be filed and no other attestation, certification, or acknowledgement is necessary.

WV Legislature

§38-10A-4. Duties of the clerk of the county commission.

(a) If a notice of federal lien, a refiling of a notice of federal lien, or a notice of revocation of any certificate described in subsection (b) is presented to the clerk of the county commission, the clerk shall endorse thereon his or her identification and the date and time of receipt, file the same, and forthwith enter and record the fact of such filing in the index maintained for the public indexing of federal liens in such a manner that a reasonable inspection of the index will reveal the existence of the instrument.

(b) If a refiled notice of federal lien referred to in in subsection (a) or a certificate of release, nonattachment, discharge, or subordination of any lien is presented to the clerk of the county commission for filing, the clerk shall endorse thereon his or her identification and the date and time of receipt, file the same, enter and record the fact of such filing in the index maintained for the public indexing of federal liens, and enter and record the fact of such filing in the public index on the line where the original notice of lien is entered.

(c) Upon request of any person, the clerk of the county commission shall issue his or her certificate showing whether there is on file, on the date and hour stated therein, any notice of lien or certificate or notice affecting any lien filed under this article or previous federal tax lien registration act, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. The fee for a certificate is $2. Upon request, the clerk shall furnish a copy of any notice of federal lien, or notice or certificate affecting a federal lien, for a fee of $1 per page.

WV Legislature

§38-10A-5. Fees.

The fee for filing and indexing each notice of lien or certificate or notice affecting the lien is:

(1) For a lien on real estate, $2;

(2) For a lien on tangible and intangible personal property, $2;

(3) For a certificate of discharge or subordination, $2; and

(4) For all other notices, including a certificate of release or nonattachment, $2.

The clerk of the county commission shall bill the appropriate federal officials on a quarterly basis for fees for documents filed by them.

WV Legislature