WEST VIRGINIA CODE: §38-10C-1

§38-10C-1. Recordation necessary for priority of liens in favor of state, political subdivision or municipality.

No lien in favor of the State of West Virginia, or any political subdivision thereof or of any municipality therein, whether heretofore or hereafter accruing, except the lien for taxes accruing under the provisions of article eight, chapter eleven of the Code of West Virginia, 1931, shall be enforceable as against a purchaser (including lien creditor) of real estate or personal property for a valuable consideration, without notice, unless docketed, as hereinafter provided, in the office of the clerk of the county court of the county wherein such real estate or personal property is, before a deed therefor to such purchaser is delivered for record to the clerk of the county court of such county. The term "purchaser" as used herein shall be construed to include lien creditors whose liens were acquired and perfected prior to such docketing.

WV Legislature