WEST VIRGINIA CODE CHAPTER 38 ARTICLE 10C

WV Legislature

§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

§38-10C-2. Notices of liens of state, political subdivisions and municipalities to be filed; indexes; withdrawal release.

It is the duty of the Tax Commissioner, or the proper officers of the political subdivisions of the state for its subdivisions and of the proper officers of the municipalities for the municipalities, having liens, to file a notice of the liens in the office of the clerk of the county commission of the county in which the property of the taxpayer against whom the lien is claimed, is situate, stating in the notice what amount of money is owing to the State of West Virginia, the political subdivision or the municipality, on account of the lien from the taxpayer owing the money; and the clerk of the county commission of the county shall, upon the filing of notice, index the lien in the judgment or tax lien docket in his or her office as a tax lien against the taxpayer in favor of the State of West Virginia, the political subdivision or the municipality. Upon the determination of the Tax Commissioner or the Tax Commissioner's designee that the lien should be withdrawn, a withdrawal of the lien shall be issued in duplicate. One copy shall be forwarded to the taxpayer, and the other copy shall be forwarded to the clerk of the county commission of the county wherein the lien is recorded. The clerk of the county commission shall record the withdrawal of lien without payment of any fee. Upon the satisfaction of the lien, a release of the lien for recordation shall be signed and delivered to the taxpayer by the proper officer. The signature of the Tax Commissioner or the Tax Commissioner's designee on the notice and on the release or withdrawal may be either a properly acknowledged manual signature or a facsimile signature authenticated pursuant to the filing of an affidavit and a manual signature with the Secretary of State in the manner specified in section two, article fourteen, chapter six of this code. The facsimile signature has the same legal effect as the manual signature.

WV Legislature