WEST VIRGINIA CODE: §38-16-102

§38-16-102. Court of competent jurisdiction defined.

"Court of competent jurisdiction" means a circuit court, magistrate court or administrative agency within this state or a court or administrative agency of another state, or a court or administrative agency of the federal government having jurisdiction and due legal authority to establish a charge against or an interest in real or personal property by ordering or authorizing the imposition of a lien against the property.