WEST VIRGINIA CODE: §42-6-15

§42-6-15. Recording of disclaimers; failure to record.

(a) A duly executed and acknowledged original or duplicate of the disclaimer may be recorded with the office of the clerk of county commission having jurisdiction to appoint the personal representative of the decedent, in which the trust is located or the trustee resides, in which the person making the beneficiary designation resides, in which the person obligated to distribute the interest resides or in which any of the property or interest disclaimed is located, as the case may be.

(b) If real property or an interest therein is disclaimed, in addition to delivery or filing as provided in section twelve of this article, a fully executed and acknowledged original or duplicate of the disclaimer shall be recorded in the deed books in the office of the clerk of the county commission of the county in which the real property or interest therein disclaimed is located.

(c) Failure to record a disclaimer does not affect its validity as between the disclaimant and persons to whom the property interest or power passes by reason of the disclaimer.