WEST VIRGINIA CODE: §8-23-4

§8-23-4. Filing of intergovernmental agreements.

Before an agreement made pursuant to the provisions of section three of this article may become effective, a copy of the same must be filed with the recorder of any municipality party thereto and with the clerk of the county court of any county party thereto, and, as to any other public agency party thereto, with the officer in charge of the records thereof. When a municipality is a party, a copy of the agreement must also be filed with the State Tax Commissioner before such agreement becomes effective.