WEST VIRGINIA CODE: §11-1A-26

§11-1A-26. Appraisal of corporate property; reports to Tax Commissioner by corporations.

Each incorporated company, foreign or domestic, having its principal office or chief place of business in this state, or owning property subject to taxation in this state, shall include with the return required by this article, a list of the following items: (a) The amount of capital authorized to be employed by it; (b) the amount of cash capital paid on each share of stock; (c) the amount of credits and investments other than its own capital stock held by it on said date, with their true and actual value; (d) the quantity, location and value of all its real estate, and the tax district or districts in which it is located; and (e) the kinds, quantity and value of all of its tangible property in each tax district in which it is located.

The list required by this section shall be under oath, which oath shall be substantially as follows:

State of West Virginia, County of _____, ss.

I, _____, president (treasurer or manager) of (here insert name of corporation), do solemnly swear (or affirm) that the foregoing is, to the best of my knowledge and judgment, true in all respects; that it contains a statement of all the real estate and personal property, including credits and investments belonging to said corporation; and said corporation has not, to my knowledge, during the sixty-day period immediately prior to the first day of the assessment year converted any of its assets into nontaxable securities or notes or other evidence of indebtedness for the purpose of evading the assessment of taxes thereon; so help me God.

_____

The officer administering such oath shall append thereto the following certificate, viz:

Subscribed and sworn to before me by _____ this the _____ day of _____, 19___.

_____

WV Legislature