WEST VIRGINIA CODE: §11-1A-7

§11-1A-7. When valuations not certified.

If a person is required under the provisions of this article to fix what he deems to be the true and actual value of an item of property, whether real or personal, and if such valuation is not required to be made on any other tax return, then the valuation required by this article shall not be taken as certified or given under oath, but all other information required to be given under the provisions of this article shall be deemed to have been given under oath.

WV Legislature