WEST VIRGINIA CODE: §11-3-3

§11-3-3. Who to furnish property list.

The list required in the preceding section shall be made and information furnished: (a) With respect to property of a minor, by his guardian, if he has one, and if he has none, by his father, if living, or, if not, by his mother, if living, and if neither be living or be a resident of this state, by the person having charge of the property; (b) with respect to the separate property of a married woman, by herself or her husband in her name; (c) with respect to the property of a husband, who is out of the state or incapable of listing such property, by his wife; (d) with respect to the property held in trust, by the trustee, if in possession thereof, otherwise by the party for whose benefit it is held; (e) with respect to the personal property of a deceased person, by the personal representative; (f) with respect to the property of an insane person, or a person sentenced to confinement in the penitentiary, by his committee; (g) with respect to the property of a company, whether incorporated or not, whose assets are in the hands of an agent, factor or receiver, by such agent, factor or receiver, otherwise by the president or proper accounting officer, partner or agent within the state; (h) with respect to credits or investments, in the possession or under the charge of a receiver or commissioner, by such receiver or commissioner; and (i) with respect to shares in a banking institution or national banking association, by the cashier, secretary or principal accounting officer of such banking institution or national banking association, as provided in section fourteen of this article.

WV Legislature