WEST VIRGINIA CODE: §11-5-5

§11-5-5. Valuation of credits and investments.

The value of any credit, if the solvency of the party liable therefor be doubtful or if the claim be disputed, shall be estimated at its probable worth; if it be payable in anything but money, its probable value in money, to be fixed by the assessor, is to be listed; if a solvent credit bear interest which has not been paid, the amount of principal and interest, calculated up to the first day of the assessment year of the year for which the assessment is made shall be listed; but if it do not bear interest, and be not due, the interest for the time it has run from the first day of the assessment until it be due and payable, may be deducted. Investment, in notes, bonds, bills, stocks and other intangible property, shall be rated by the assessor at their market price, or if there be no known market price, then at their proper value, according to the rule prescribed in this chapter.

WV Legislature