## **WEST VIRGINIA CODE: §33-7-13**

## §33-7-13. Valuation of mortgages or deeds of trust.

Mortgages or deeds of trust on real property shall be valued in an amount equal to the unpaid balance but not exceeding sixty- six and two-thirds percent of the fair value of such real property, except that any amount in excess of sixty-six and two- thirds percent may be included to the extent the loan evidenced by such deed of trust or mortgage is guaranteed by an agency of the federal government.