WEST VIRGINIA CODE: §38-4-7

§38-4-7. How currency or bank notes shall be accounted for.

If the levy be upon gold or silver coin or other currency which is legal tender in the United States, the same shall be accounted for at its par value as so much money made under the execution. If it be upon bank notes or currency which are not legal tender in the United States, and the creditor will not take them at their nominal value, they shall be sold and accounted for as any other property taken under execution.

WV Legislature