

WEST VIRGINIA CODE: §38-8-5

§38-8-5. Appraisement.

The appraisers shall forthwith proceed to make a list, by separate items, of the personal estate selected by the debtor, affixing to each item the fair market value they may agree on, and annexing to the list their affidavit to the following effect: "We solemnly swear that, to the best of our judgment, the above is the fair market value of the property therein described"; which affidavit shall be signed by two appraisers at least, and be certified by some person authorized to administer oaths.