WEST VIRGINIA CODE: §43-2-2

§43-2-2. Rule of calculation.

Calculate the interest at five and six-tenths percent upon the sum to the income of which or upon the value of the property to the use of which the person is entitled. Multiply this interest by the present value of an annuity of $1 as set opposite the person's age in the table and the product is the gross value of the life estate of such person therein.

WV Legislature