WEST VIRGINIA CODE: §43-2-3

§43-2-3. Examples.

Suppose a person whose age is fifty is tenant for life in the whole of an estate worth $18,000. The annual interest on that sum at five and six-tenths percent is $1,008. The present value of an annuity of $1 at the age of fifty, as appears by the table in the annuity column, is $13.3158, which multiplied by $1,008, the amount of the annual interest, gives $13,422.33 as the gross value of such life estate in the premises or the proceeds thereof.

WV Legislature