WEST VIRGINIA CODE: §44-1-11

§44-1-11. When sheriff to administer estate.

If at any time two months elapse without there being an executor or administrator of the estate of a decedent (except during a contest about the decedent's will, or during the infancy or absence of the executor), the court or clerk before whom the will was admitted to probate, or having jurisdiction to grant administration, shall on motion of any person order the sheriff of the county to take into his or her possession the estate of such decedent and administer the same; whereupon such sheriff, without taking any other oath of office, or giving any other bond or security than he or she may have before taken or given, shall be the administrator or administrator de bonis non of the decedent, with his or her will annexed if there be a will, and shall be entitled to all the rights and bound to perform all the duties of the administrator. For his or her services as administrator of an estate, the sheriff shall receive from the estate a fee of five percent of the estate subject to administration, which fee shall be deposited to the treasury of the county. Every sheriff shall, in the month of January in each year, make a written report to the county commission of his or her county, and if the court is not in session, then he or she shall file the report with the clerk of the court, of the receipts and disbursements of each estate so committed to him or her, and at the end of his or her term of office make a complete report and settlement of each estate so committed to him or her, and shall turn over to his or her successor in office all moneys or property in his or her hands remaining unadministered. The court or clerk may, however, at any time afterward revoke such order and allow any other person to qualify as the executor or administrator; and the court, or the clerk thereof, shall, at the expiration of the term of office of any sheriff, commit to his or her successor in office any and all estates which may appear, by the final report above required to be made by the sheriff at the end of his or her term, not to have been fully administered. Every sheriff to whom any estate shall have been committed, as aforesaid, who shall fail to render any report as required herein, or who shall fail to make such settlement within two months after the end of his or her term of office shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than fifty nor more than $500.

WV Legislature