WEST VIRGINIA CODE: §44-2-16

§44-2-16. Fiduciary commissioner to report on claims of creditors, assets and shares of distributees and legatees.

After the completion of the hearings for the presentation of claims and for reception of proof for and against disputed claims, but not later than five months from the qualification of the personal representative, the fiduciary commissioner may, and upon motion of any interested person, shall prepare a report of claims against the estate, showing in such report all the claims presented, or exhibited in offset, or certified to the fiduciary commissioner by any court, and stating as to each claim how much was allowed and how much disallowed, together with the final balance, whether in favor of the creditor or the estate. The fiduciary commissioner shall also show in such report what assets are in the hands of the personal representative, and shall designate how the same shall be applied to the payment of debts and claims; also in what order of priority the claims shall be paid and also what sum shall be reserved to pay contingent or unliquidated claims and claims not matured, or a proportion of any such claim equal to what is allowed to other creditors of the same class, when payment of such claims shall become proper. Such report shall also show what persons are entitled to share in the estate as legatees, and as such in what property or amounts; or as distributees, and as such in what proportions.

WV Legislature