WEST VIRGINIA CODE: §44-3-5

§44-3-5. Disposition by fiduciary commissioner of inventories.

The clerk of the county commission shall inspect all appraisements of sales returned to him by fiduciaries, require the same to be executed in quadruplicate and in proper form, and, within ten days after they are respectively approved and recorded by him deliver one copy thereof to the fiduciary commissioner and mail one copy to the Tax Commissioner of West Virginia. Any fiduciary commissioner who fails, refuses or declines to comply with the provisions of this section shall be guilty of a misdemeanor and shall be punished for each offense by a fine of not less than $25 nor more than $500.

WV Legislature