WEST VIRGINIA CODE: §44-3A-11

§44-3A-11. Personal representative to exhibit offsets to claims.

When a creditor against whom the deceased had any claim or claims shall present a claim the personal representative may exhibit any offset, if the same be such as has survived, that he may have to such claim, and the fiduciary supervisor or fiduciary commissioner, as may be, shall ascertain and allow the balance against or in favor of the estate.