WEST VIRGINIA CODE: §44-3A-17

§44-3A-17. Fiduciary commissioner to report on claims of creditors; report by fiduciary supervisor; assets and shares of distributees and legatees.

If an estate has been referred generally to a fiduciary commissioner, after the presentation of all claims and after the completion of the hearings for the proof for and against any disputed claims, but not later than ten months from the qualification of the personal representative, the commissioner shall prepare a report of all claims, disputed or otherwise, against the estate, showing in such report all such claims presented, disputed, exhibited in offset, or certified to the commissioner by the fiduciary supervisor or 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 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 equal to what is allowed to other creditors of the same class, when payment of such claims shall become proper. In the event the estate is not referred to any such fiduciary commissioner, then a report shall be prepared by the fiduciary supervisor which shall contain all such information as is herein required to be included in the report filed by such commissioner. In lieu of a formal report of claims, the fiduciary supervisor or fiduciary commissioner may prepare an abbreviated or condensed report which summarizes the status of claims and the entitlements of the legatees or beneficiaries and identifies other matters that require completion in the particular estate before the estate is closed. Any report or abbreviated report, whether by the fiduciary supervisor or fiduciary commissioner, shall 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.

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