WEST VIRGINIA CODE: §44-3A-43

§44-3A-43. County fiduciary fund.

(a) The county commission, or tribunal in lieu thereof, shall create a special county fund pursuant to the provisions of section nine, article one, chapter seven of this code called the "County Fiduciary Fund". All moneys received by the fiduciary supervisor shall be deposited in said fund and the county commission or tribunal shall pay from said fund all salaries and expenses of the fiduciary supervisor and all other expenses associated with the probate system, exclusive of the fees of fiduciary commissioners or special fiduciary commissioners and exclusive of recording fees which shall be collected by the fiduciary supervisor and paid to the clerk of the county commission. The said commission or tribunal is authorized to transfer any other county funds as may be available to said "County Fiduciary Fund".

(b) Whenever the fiduciary supervisor finds that the funds appropriated and personnel, facilities or equipment allotted to his or her office are insufficient to permit the full and timely performance of the duties of the office, the supervisor shall make application to the commission for additional appropriation from the fund: Provided, That if any such application has been made within the prior six months then the fiduciary supervisor need not make such additional application until at least six months shall have elapsed. The commission may, and if no such application has been previously made for a least six months shall carefully review such application and subject to all other provisions of law for revisions of appropriations during a fiscal year, and may make available such additional funds, personnel, facilities and equipment as it deems appropriate for all or any of the purposes claimed to be needed by the fiduciary supervisor upon such application. If it refuses to appropriate additional and unexpended funds in the fiduciary fund for use in the full and timely compliance by the fiduciary supervisor with the provisions of this article, then it shall by order state its reasons for refusing so to do. The fiduciary supervisor may apply to the circuit court of the county by application for writ of mandamus for a review of the order of the commission and the circuit court shall have jurisdiction to order the commission to appropriate such unexpended funds as may be suitable to assist the fiduciary supervisor in achieving full and timely compliance with the provisions of this article.

(c) Every county commission or tribunal in lieu thereof, which shall adopt and use the procedure set forth in this article, shall report to the Legislature on or before the first day of the regular session thereof held in the following year, and on the first day of every regular session held in the next succeeding three years thereafter, as to the moneys received into or spent from the county fiduciary fund of the county to the date of such report, and of all moneys transferred into said fund and spent from it or by such county commission for probate matters or other matters relating to the administration of estates and any applications made to it for additional funds pursuant to subsection (b) of this section. The Tax Commissioner shall prescribe by procedural rule the form and content of such report which shall be in sufficient detail so as to permit the identification of the activity or activities

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generating the income of such fund and to identify by function and purpose all expenditures with sufficient detail to enable the Legislature to determine the extent to which the probate system and other estate matters are functioning in an efficient and economical manner and the fiscal implications thereof. Such reports shall be filed by each such county commission or tribunal in lieu thereof with the Tax Commissioner no later than ten days prior to the first day of each said session of the Legislature and the Tax Commissioner shall thereafter properly collate and file such reports with the clerk of each house of the Legislature on or before the first day of each such regular session.

WV Legislature