

# **WEST VIRGINIA CODE: §44-4-4**

## **§44-4-4. Fiduciaries of small estates may account once in three years.**

A fiduciary who is in charge of a trust fund, the principal of which is not distributable until some future time, shall not be compellable by a fiduciary commissioner to make statement of his account, before the time for distribution of principal, oftener than once in every three years, if he shows to the satisfaction of such fiduciary commissioner that the income of the trust fund in his hands does not average annually more than \$800; nor shall the fiduciary, in such case, lose his commissions, or suffer any penalties, for failure to account oftener than herein provided for: Provided, That upon proper application by an interested party to the county commission or circuit court which appointed the fiduciary, and upon a sufficient and proper showing being made, such county commission or circuit court may order such fiduciary to account at any time.