WEST VIRGINIA CODE: §55-12-4

§55-12-4. Report of sale.

The said special commissioner or special receiver shall, after the last payment required by said decree of sale or decree confirming said sale is made, make report to the court in writing, at the next term of the court thereafter, showing how the proceeds of said sale have been applied by him which report shall be approved and entered of record in the chancery order book and filed with the papers in the cause. If from any cause said report showing a final settlement cannot be made within the time aforesaid, the court may enter an order extending the time for a final report to be made. If said commissioner or special receiver fail to make such report, as aforesaid, he shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than $50 nor more than $500.

WV Legislature