

WEST VIRGINIA CODE: §61-3-23

§61-3-23. Destroying or concealing will; embezzlement by fiduciary; penalty.

If any person fraudulently destroy or conceal any will or codicil, with intent to prevent the probate thereof, he shall be guilty of a felony, and, upon conviction, be confined in the penitentiary not less than one nor more than five years. If any guardian, personal representative, or other fiduciary, shall wilfully and knowingly fail to make and return an inventory of any personal property (of which an inventory is required by law to be made) which may come to his hands as such, or wilfully and knowingly fail or refuse to produce any such property for appraisement in the manner required by law, or wilfully and knowingly conceal or embezzle any such property, he shall be guilty of the larceny thereof; and the failure of any such guardian, personal representative or other fiduciary to account for and pay over or deliver, when directed by the court, as required by law, any money, bullion, bank notes or other property, determined by the proper officer of court to be due and payable, shall be *prima facie* evidence that such guardian, personal representative or other fiduciary has embezzled the same.