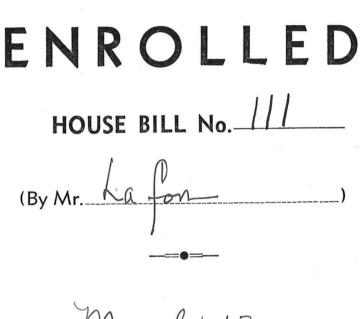
WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1937



PASSED March 13, 1937

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In Effect	from	Passage

ENROLLED House Bill No. 111

(By Mr. LAFON)

[Passed March 13, 1937; in effect from passage.]

AN ACT to amend and reenact section fourteen, article one, chapter forty-four of the code of West Virginia, one thousand nine hundred thirty-one, relating to appraisal of estates.

Be it enacted by the Legislature of West Virginia:

That section fourteen, article one, chapter forty-four of the code of West Virginia, one thousand nine hundred thirty-one, be amended and reenacted to read as follows:

Section 14. Appraisal of Estates. The real and personal 2 estate of every deceased person shall be appraised as fol-3 lows: The court or clerk by whose order any person is au-4 thorized to act as personal representative shall, upon the 5 qualification of such personal representative, appoint not less 6 than three nor more than five appraisers, any three of whom Enrolled H. B. No. 111]

7 may act, in the county in which the will of the deceased is 8 probated or administration is granted upon his estate, and a like number in every other county in which there may be any 9 real or personal estate of the deceased. Such appraisers, af-10 11 ter first taking an oath for the purpose, shall list and appraise at its real and actual value all the real estate and all 12 the tangible property of every description owned by the de-13 ceased at the time of his death and located in their respective 14 15counties, and they shall also list and appraise all his intangi-16 ble property of every description, including moneys, credits, 17 investments, annuities, insurance policies, judgments, and decrees for moneys, notes, bonds, accounts and all other evi-18 dences of debt, whether owing to him by persons or corpor-19 20ations in or out of the state, and the number and value, in-21cluding both the par value, if any, and the actual value, of 22any shares of capital stock owned by him in any corporation, 23whether located in this state or elsewhere. Such appraisers 24 shall designate such intangible property as good, bad or doubt-25ful as to them may appear to be correct, and by whom owing 26and when payable, and from what time such of them as are in-27 terest-bearing bear interest. Every note, bond or evidence of

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debt shall have endorsed thereon the word "appraised", un-2829der which each acting appraiser shall sign his name. No 30 judgment shall be rendered by any of the courts of this 31 state upon such note, bond or evidence of debt unless and 32 until the same shall be first shown to have been listed by the 33 appraisers: Provided, however, That any note, bond or evi-34 dence of debt which bears the endorsement by the appraisers, 35 as above required, shall need no further proof that the same 36 was listed. The several appraisements and lists aforesaid shall be executed in duplicate and shall be signed by the ap-37 $\mathbf{38}$ praisers who made the same, and be forthwith returned to the 39 commissioner of accounts to whom the estate of such deceased 40 person has been referred as provided in section one, article 41 two of this chapter. Said commissioner of accounts shall in-42spect such appraisements, see that the same are in proper 43 form, and, within ten days after they are received and ap-44 proved by him, deliver one copy of the same to the clerk of 45the county court, who shall record the same, with the certifi-46 cate of approval, and mail one copy of the same to the tax 47 commissioner of West Virginia. The date of return of an 48 appraisement shall be entered by such clerk in his record of

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49fiduciaries. Every such appraisement and list shall be prima 50 facie evidence of the value of the estate embraced therein. 51and that the personal estate embraced therein came to the 52 hands of the personal representative. Such appraisers shall 53 each receive a fee of not less than one dollar nor more than 54 five dollars per day, to be fixed by said commissioner in accordance with the amount of the estate and the work in-55 volved in making the appraisement, and their actual ex-56 57penses necessarily incurred in making such appraisement, 58 and such fees and expenses and the commissioner's approval 59thereof shall be noted in the commissioner's certificate. No 60 person shall be permitted by any means whatsoever to avoid the appraisement and listing of his estate as herein provided, 61 62nor shall his personal representative be permitted to do so. Any personal representative who fails, refuses or declines to 63 64 comply with the provisions of this section shall be guilty of a 65 misdemeanor, and upon conviction shall be fined not less than 66 twenty-five dollars nor more than five hundred dollars.

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The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

rall al Chairman Senate Committee Chairman House Committee Originated in the Takes effect.....passage. Clerk of the Senate Clerk of the House of Delegates President of the Senate 11 Speaker House of Delegates Q 4this the The within, 1937. day of Governor. Filed in the office of the of State ot West Virginia.WA Wm. S. O'BRIEN,

Secretary of State