WEST VIRGINIA LEGISLATURE REGULAR SESSION, 1973

ENROLLED

HOUSE BILL No. 1036

PASSED 1973
In Effect Vand, Lag Jan Passage

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FILED IN THE OFFICE EDGAR F. HEISKELL III SECRETARY OF STATE THIS DATE 5/3/73



ENROLLED

House Bill No. 1036

(By Mr. SHAW)

[Passed April 14, 1973; in effect ninety days 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, as amended, relating to administration of estates and trusts; personal representatives; appraisers; and authority of appraisers to act throughout the state.

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, as amended, be amended and reenacted to read as follows:

ARTICLE 1. PERSONAL REPRESENTATIVES.

§44-1-14. Appraisal of estates in duplicate; disposition.

- 1 The real and personal estate of every deceased person shall
- 2 be appraised as follows: The court or clerk by whose order
- 3 any person is authorized to act as personal representative shall,
- 4 upon the qualification of such personal representative, appoint
- 5 not less than three nor more than five appraisers, any three of
- 6 whom may act, in the county in which the will of the deceased
- 7 is probated or administration is granted upon his estate, and
- 8 a like number in every other county in which there may be any
- 9 real or personal estate of the deceased: Provided, That at the
- request of the personal representative, the appraisers appointed in the county in which the will of the deceased is probated
- 12 or administration is granted upon his estate shall have the

13 authority to act in any county in the state in which there may 14 be any real or personal estate of the deceased and the court or 15 clerk shall so designate in the order of appointment, and, in 16 such event, it shall be unnecessary to appoint appraisers in 17 every other county in which there may be any real or personal 18 estate of the deceased. Such appraisers, after first taking an 19 oath for the purpose, shall list and appraise at its real 20 and actual value all the real estate and all the tangible 21 property of every description owned by the deceased at the time of his death and located in each county or the counties, as the 23 case may be, and they shall also list and appraise all his in-24 tangible property of every description, including moneys, 25 credits, investments, annuities, insurance policies, judgments, 26 and decrees for moneys, notes, bonds, accounts and all other 27 evidences of debt, whether owing to him by persons or corpora-28 tions in or out of the state, and the number and value, including 29 both the par value, if any, and the actual value, of any shares 30 of capital stock owned by him in any corporation, whether 31 located in this state or elsewhere. Such appraisers shall 32 designate such intangible property as good, bad or doubtful 33 as to them may appear to be correct, and by whom owing 34 and when payable, and from what time such of them as are 35 interest-bearing bear interest. Every note, bond or evidence of 36 debt shall have endorsed thereon the word "appraised," under 37 which each acting appraiser shall sign his name. No judgment 38 shall be rendered by any of the courts of the state upon such 39 note, bond or evidence of debt unless and until the same shall 40 be first shown to have been listed by the appraisers: *Provided*, 41 however, That any note, bond or evidence of debt which bears 42 the endorsement by the appraisers, as above required, shall 43 need no further proof that the same was listed. The several 44 appraisements and lists aforesaid shall be executed in duplicate 45 and shall be signed by the appraisers who made the same, and 46 be forthwith returned to the commissioner of accounts to 47 whom the estate of such deceased person has been referred 48 as provided in section one, article two of this chapter. Said 49 commissioner of accounts shall inspect such appraisements, see 50 that the same are in proper form, and, within ten days after 51 they are received and approved by him, deliver one copy of the 52 same to the clerk of the county court, who shall record the 53 same, with the certificate of approval, and mail one copy of

the same to the tax commissioner of West Virginia. The date 55 of return of an appraisement shall be entered by such clerk 56 in his record of fiduciaries. Every such appraisement and list shall be prima facie evidence of the value of the estate 58 embraced therein, and that the personal estate embraced 59 therein came to the hands of the personal representative. 60 Such appraisers shall each receive a fee of not less than one 61 dollar nor more than five dollars per day, to be fixed by said 62 commissioner in accordance with the amount of the estate 63 and the work involved in making the appraisement, and their 64 actual expenses necessarily incurred in making such appraise-65 ment, and such fees and expenses and the commissioner's 66 approval thereof shall be noted in the commissioner's certifi-67 cate. No person shall be permitted by any means whatsoever to 68 avoid the appraisement and listing of his estate as herein 69 provided, nor shall his personal representative be permitted 70 to do so. Any personal representative who fails, refuses or 71 declines to comply with the provisions of this section shall 72 be guilty of a misdemeanor, and, upon conviction, shall be 73 fined not less than twenty-five dollars nor more than five hundred dollars.

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

Darrel Darba Chairman Senate Committee Chairman House Committee Originated in the House. Takes effect ninety days from passage. Clerk of the Senate Clerk of the House of Delegates President of the Senate Speaker House of Delegates The within... day of... Governor C 641

PRESENTED TO THE GOVERNOR

Date $\frac{4}{24}/73$ ime 2:34 p.m.

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