WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1987

ENROLLED

HOUSE BILL No. 2854

(By Delegates Humphreys and Garrott)

Passed March 14, 1987

In Effect Ninety Days from Passage
ENROLLED

H. B. 2854

(By Delegates Humphreys and Garrett)

[Passed March 14, 1987; 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 the appraisal of estates; disposition; authority of appraisers to act throughout the estate; certain annuity and investment contracts to be included on appraisal; and hiring of experts.

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 triplicate; disposition; authority of appraisers to act throughout the state; hiring of experts.

1. The real and personal estate of every deceased person, or in which such deceased person had an interest at the time of his death, shall be appraised as follows: The commission by whose order any person is authorized to act as personal representative, or the fiduciary supervisory thereof, shall, upon the qualification of such personal representative and at the time thereof appoint not less than three nor more than five appraisers, any three of whom may act, in the county in which the will of the deceased is probated or administration is granted.
upon his estate, and a like number in every other county
in which there may be any 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 or
administration is granted upon his estate shall have the
authority to act in any county in the state in which there
may be any real or personal estate of the deceased and
the commission or fiduciary supervisor shall so design-
ate in the order of appointment, and, in such event, it
shall be unnecessary to appoint appraisers in every
other county in which there may be any real or personal
estate of the deceased. Such appraisers, after first
taking an oath for the purpose, shall list and appraise
at its real and actual value all the real estate and all
the tangible property of every description owned by the
deceased at the time of his death including, but not
limited, to all real estate and tangible property in which
the decedent had an interest as joint tenant or otherwise
or in which any beneficial interest passes to another
person by reason of the death of such decedent whose
estate is being so appraised and irrespective of whether
such real estate or tangible property is subject to
administration and located in each county or the
counties, as the case may be, and they shall also list and
appraise at its real and actual value all his intangible
property of every description, including moneys, credits,
investments, annuities, life insurance policies, (irrespec-
tive of whether such policies are payable to named
beneficiaries or in trust or otherwise), judgments and
decrees for moneys, notes, bonds, accounts and all other
evidences of debt, whether owing to him by persons or
corporations in or out of the state, and the number and
value, including both the par value, if any, and the
actual value, of any shares of capital stock owned by him
in any corporation, and every other item of intangible
property of whatsoever nature or kind, including all
intangible property in which the decedent had an
interest as joint tenant or otherwise or in which any
beneficial interest passes to another by reason of the
death of such decedent, and irrespective of whether such
intangible property is subject to administration and
whether located in this state or elsewhere. Any real
estate or interest therein so appraised shall be identified
with particularity and description, shall identify the
source of title in the decedent and the location of such
realty for purposes of real property ad valorem taxation.
Such appraisers shall designate such intangible prop-
erty as good, bad or doubtful as to them may appear to
be correct, and by whom owing and when payable, and
from what time such of them as are interest-bearing
bear interest. Every note, bond or evidence of debt shall
have endorsed thereon the word "appraised," under
which each acting appraiser shall sign his name. No
judgment shall be rendered by any of the courts of the
state upon such note, bond or evidence of debt unless and
until the same shall be first shown to have been listed
by the appraisers. Any note, bond or evidence of debt
which bears the endorsement by the appraisers, as
above required, shall need no further proof that the
same was listed. In addition to all other information
required by law, the appraisement shall contain and
include a questionnaire designed and formulated by the
tax commissioner which is designed for the purpose of
examining the personal representative to determine that
he has made a thorough and proper search and inves-
tigation as to the existence and value of each and every
kind and specie of property required to be included
within, and subject to appraisement by, the provisions
of this or any other section of this code, which said
questionnaire shall be completed and answered upon the
oath or adjuration of each such appraiser and the
personal representative or fiduciary.

The several appraisements, lists and questionnaire
aforesaid shall be executed in triplicate and shall be
signed by the appraisers who made the same, and be
approved by the personal representative, and be
forthwith returned to the fiduciary supervisor. Such
supervisor shall inspect such appraisements, lists and
questionnaire, see that the same are in proper form, and
that all property, if any, suggested by the questionnaire
is included within the appraisement, and, within ten
days after they are received and approved by him,
deliver two copies of the same to the clerk of the county
commission, who shall record the same, with the
certificate of approval of the supervisor, and mail one
copy of the same to the tax commissioner of West
Virginia. The date of return of an appraisement shall
be entered by the clerk of the county commission in his
record of fiduciaries. Every such appraisement and list
shall be prima facie evidence of the value of the property
embraced therein, and that the personal estate em-
braced therein which is subject to administration came
to the hands of the personal representative. Such
appraisers shall each receive a fee of not less than one
dollar nor more than one hundred dollars per day. to be
fixed by such supervisor in accordance with the amount
of the estate and the work involved in making the
appraisement, and their actual expenses necessarily
incurred in making such appraisement, and such fees
and expenses and the supervisor’s approval thereof shall
be noted in the fiduciary supervisor’s certificate. No
person shall be permitted by any means whatsoever to
avoid the appraisement and listing of his estate and of
all property, real, tangible and intangible, of whatsoever
nature and kind, in which a beneficial interest passes
to another by reason of the death of the decedent and
irrespective of whether such property is subject to
administration as herein provided, nor shall his personal
representative be permitted to do so. Any personal
representative who fails, refuses or declines to comply
with the provisions of this section shall be guilty of a
misdemeanor, and, upon conviction thereof, shall be
fined not less than twenty-five dollars nor more than five
hundred dollars.

Every personal representative shall have authority to
retain or hire the services of such expert or experts as
may be deemed appropriate to assist and advise the
appraisers in and about their duties in appropriately
and accurately appraising all or any part of the assets
or property to be appraised according to the provisions
of this section. Such expert or experts so retained or
hired shall be compensated a reasonable sum by the
personal representative from the assets coming into his
hands or of which he is embraced, which compensation,
and the reasonableness thereof shall be subject to review
and approval by the county commission, upon recommenda-

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

Bruce C. Williams  
Chairman Senate Committee  

Lyle Latte  
Chairman House Committee  

Originating in the House.

Takes effect ninety days from passage.

Seldom C. Wells  
Clerk of the Senate  

Donald E. Kopp  
Clerk of the House of Delegates  

Don Thanard  
President of the Senate  

John P. Ellich  
Speaker of the House of Delegates  

The within ................., 1987.

Andr. Balmer  
Governor