

**§ 28A-11-4. When collectors' powers cease; settlement of accounts.**

(a) When letters testamentary or letters of administration are issued, or when in any case the clerk of superior court terminates the appointment of the collector, the powers of the collector cease.

(b) Upon the termination of the collector's appointment, the collector shall surrender to the personal representative or to the person otherwise entitled thereto or to the clerk all assets of the estate under this control and shall file with the clerk a verified statement of:

- (1) The collector's accounts since the collector's qualification, or if the collector has previously filed an account, a statement of the collector's accounts since the date thereof;
- (2) The assets of the estate and their location;
- (3) The debts and liabilities of the estate;
- (4) All facts and circumstances known to the collector the disclosure of which is necessary for a full and fair assessment of the collector's conduct of the office; and
- (5) All additional facts and circumstances known to the collector the disclosure of which is necessary for a full and fair understanding of all matters concerning the estate.

(c) The clerk of superior court shall examine the account of the collector and if the clerk finds all of the accounts proper, the clerk shall by order approve the account. (R.C., c. 46, s. 7; C.C.P., s. 466; 1868-9, c. 113, s. 115; Code, s. 1386; Rev., s. 25; C.S., s. 27; 1973, c. 1329, s. 3; 2011-344, s. 4.)