

GREENE COUNTY REGISTER and RECORDER

Tom Headlee, Register of Wills and Recorder of Deeds

Greene County Courthouse, Room 100

10 East High Street, Waynesburg, Pennsylvania 15370

Office Phone: 724-852-5283

WILLS ~~ WHAT DIFFERENCE DOES A WILL MAKE?

WHAT IS A WILL? ~~ A Will is a writing signed at the end by a person at least eighteen (18) years of age and of sound mind wherein that person directs the distribution of property at death. The Will may also appoint guardians of the estates of minors who receive property under the Will.

Have you got a Will?

Here are a few reasons why people put off making a Will until it's too late. Do you recognise any of them?

- ◆ It's too hard - I want to get it right
- ◆ I'm too young
- ◆ I don't have anything to leave
- ◆ I don't want to think about dying

SHOULD EVERYONE HAVE A WILL? ~~ **YES.** Generally, for young married persons - to dispose of their property and to appoint proper persons as the guardians of the persons and estates of their minor children; for the middle-aged - to provide a plan of distribution for their dependents by benefiting those with the greatest need and conserving their property for their spouse and/or children; and, for the elderly - to make distributions which benefit spouse, children, grandchild and charities.

**It's easy to
make a Will.
It doesn't take
long or cost a lot
and it's
important.
So please don't
put it off!**

WHAT OCCURS WHEN THERE IS NO WILL? ~~ Pennsylvania law applies to the appointment of personal representative and the distribution of property by designating the heirs and their share of the decedent's estate. Guardians of the person and the property of minors must be appointed by the Orphans' Court.

Your Will and your enduring powers of attorney are very important legal documents. **Every adult should have them.** Your Will sets out your wishes if you die. It lets you provide for your family and decide how your affairs should be managed after your death.

WHEN IS A WILL EFFECTIVE? ~~ A Will is effective at the death of the testator. It may be revoked at any time prior to death by a Will or Codicil later in date or by destruction of the Will itself by the testator. The Will which the Register may allow to Probate is the last Will signed by the testator.

WHEN SHOULD A WILL BE CHANGED? ~~ The disposition of one's property is necessarily determined by many personal factors including family and personal relationships and interests in charities. A Will should be changed when those relationships, including divorce and death, change. Changes to a Will may be made either by a completely revised Will or by a Codicil conforming to the requirements for a valid Will.

DOES THE LAW REQUIRE THE SIGNATURE OF THE TESTATOR TO BE WITNESSED AT THE TIME OF SIGNING? ~~ NO. The law does not require eye witnesses (subscribing witnesses) to the signature of the testator in order for the Will to be valid. However, it is the custom to have two (2) subscribing witnesses present since at the time of probate, two (2) witnesses, subscribing or non-subscribing, must appear and identify under oath the signature of the decedent on the Will. Wills can be made self-proven if proper acknowledgements and affidavits are signed by the testator and witnesses at the time of execution. Self-proving Wills eliminate the need for the witnesses appearing at the Recorder's office.

WHAT PROPERTY PASSES BY WILLS? ~~ Property owned solely in the name of the decedent passes by Will. Property owned by the entireties (husband and wife), jointly or in the trust does not pass by Will. Advice as to what specific property does or does not pass by Will and what property is or is not subject to Pennsylvania Inheritance Taxes should be obtained from your attorney.

IS THERE ANY TIME LIMITATION ON THE VALIDITY OF A WILL? ~~ NO. A Will does not 'expire' or become invalid because of the passage of time. It becomes operative when a person dies. A person may make many Wills in their lifetime. The last Will of the person before death is the valid one.

WHEN IS A WILL PROBATED? ~~ Anytime after death, if the deceased had assets in his/her name alone.

WHAT FORMS ARE REQUIRED FOR PROBATE?	WHAT FEES ARE REQUIRED FOR PROBATE?
~~ The original Will, an original death certificate, and one typed or legibly printed probate application.	~~ For exact amounts, see the current fee schedule

WHAT IF THERE IS NO WILL? ~~ Letters of Administration are granted to the next of kin of the deceased or their nominee. An attorney's assistance is recommended.

CAN A NON-RESIDENT OF PENNSYLVANIA SERVE AS ADMINISTRATOR? ~~ YES, however, law requires a nominal surety bond.

WHAT EXPENSES ARE DEDUCTIBLE FOR INHERITANCE TAX? ~~ Debts of decedent and administrative expenses, such as attorney and executor (administrator) fees, are deductible for inheritance tax purposes.

MUST ALL ESTATES BE ADVERTISED? ~~ The law requires that all probates with grant of letters be advertised. The estate must be advertised in the Legal Journal and a newspaper for three (3) consecutive weeks.

ARE LIFE INSURANCE PROCEEDS SUBJECT TO PENNSYLVANIA INHERITANCE TAX? ~~ NO. Life insurance proceeds are exempt from the Pennsylvania Inheritance Tax provided that the decedent died after December 13, 1982.

WHAT FORMS ARE REQUIRED FOR LETTERS OF ADMINISTRATION?

~~ An original death certificate, a typed or legibly printed application for probate, and renunciations from any non-serving parties in interest. For fees, see current fee schedule.

WHAT FORMS ARE REQUIRED AFTER PROBATE?

~~ Many pleadings may be filed for various reasons, however, three are mandatory: 1) a Certification of Notice (5.6); 2) an inheritance tax return and inventory; and 3) a Status Report (6.12).

QUESTIONS?

~~ Questions concerning any of the above information may be directed to the Greene County Register & Recorders Office at 724-852-5284. The Greene County Register of Wills is located on the first floor (Room 100) of the Greene County Courthouse in Waynesburg, Pennsylvania (Office hours are Monday through Friday, 8:30 a.m. to 4:00 p.m.)

ARE TRANSFERS MADE PRIOR TO THE DECEDENT'S DEATH SUBJECT TO PENNSYLVANIA INHERITANCE TAX?

~~ It depends. Transfers made within one year of the death of the decedent, if made without valuable and adequate consideration in money or monies worth at the time of the transfer, is taxable to the extent that the transfer exceeds \$3,000.00 per transferee during any calendar year. Property that was transferred with the decedent retaining a life interest in same is also taxable.

WHAT ARE THE SPOUSAL TAX RATES?

~~ The rate of tax for transfers to a surviving spouse is dependent on the statute in effect as of the decedent's date of death. The applicable rates and effective dates are:

<u>Dates of Death</u>	<u>Rates</u>
Prior to July 1, 1994	6%
July 1, 1994 through December 31, 1994	3%
January 1, 1995 and after	0%

DOES PENNSYLVANIA RECOGNIZE CONVENIENCE ACCOUNT?

~~ **NO.** Pennsylvania does not recognize convenience accounts. If an individual adds a name to an account and should the person added to the account pre-decease, the surviving person whose name remains on the account would be required to pay Pennsylvania Inheritance Tax on a portion of the account.

QUESTIONS ~~ concerning any of the material contained above may be directed to the Greene County Register & Recorder's Office at 724-852-5284.

 [Register of Wills Fees \(printable pdf\)](#)

The Greene County Register & Recorder's Office is located in the County Courthouse (Room 100), 10 East High Street, Waynesburg, PA. Office hours are Monday through Friday, 8:30 a.m. to 4:30 p.m.