

GLOSSARY OF TERMS

DECEDENT

A term used to identify a deceased person.

ESTATE

The property owned by a person at death over which an executor or administrator is authorized to exercise control either by virtue of a Will or, in the absence of a Will, by the Pennsylvania Probate Code.

TESTATOR

A deceased person who leaves a Will disposing of property.

CODICIL

A writing signed at the end by a testator which amends or augments an existing Will.

PROBATE

This means "to prove" a Will. A Will is proved when it is submitted to the Register of Wills who determines the Will to be valid and issues a decree appointing a personal representative (executor) to administer the estate of the decedent.

PROPERTY

Real estate and personal property. Personal property is all property except real estate.

JOINT TENANCY

Property held in the names of two or more persons. The property passes to the surviving joint tenant on death of the other joint tenant or joint tenants.

TENANTS BY THE ENTIRETIES

A phrase used to identify a husband and wife who own real or personal property in both their names. On the death of one spouse, the surviving spouse becomes the sole owner of the property.

Tangled Title

When a property is in the name of a dead person.

What is the Register of Wills? What do they do?

The Register of Wills is an elected official. Every PA County has one. They are the chief administrator for the Register of Wills Office and Clerk of the Orphans' Court.

One of the many responsibilities of the Register is to decide if a document can be accepted during probate as a Will. In those situations where a Will does not name an executor, the Register determines who is authorized to administer the estate of the dead person.

Wills are frequently challenged on the grounds of forgery, incompetence of the testator, or undue influence. The Register hears testimony with regard to any challenge and makes a decision.

Where there is no Will, the Register grants *Letters of Administration*, usually to the next of kin. Where there is a dispute among the heirs as to who should serve as Administrator, the Register will resolve the dispute.

They are also responsible for the preservation of archives and the protection of Philadelphia's Generational Wealth.

DO YOU HAVE A WILL?

Over 10,000 Philadelphia homes are in a Tangled Title.

Have a conversation with loved ones about the importance of proper estate planning.

Don't let your family become another statistic.



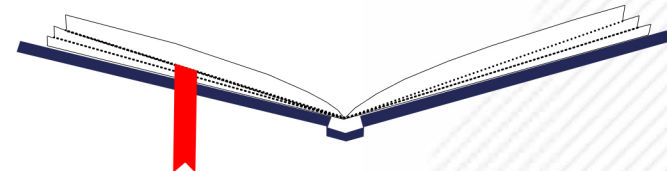
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The Honorable
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Register of Wills

SPECIAL NOTE:

The pamphlet has been issued to inform and not to advise. It is based on Pennsylvania law. The statements are general, and individual facts in a given case may alter their application or involve other laws not referred to here.

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From Register Tracey L. Gordon

The primary goal of the Philadelphia Register of Wills office is to provide quality customer service. Especially during the difficult time when you may be grieving the loss of a loved one.

We encourage everyone to create a will and to have the conversation, with loved ones, about the importance of creating a will before you pass.

The information in this brochure is intended to educate you on the basic functions of our office. Please be assured that the office of the Register of Wills is committed to providing these services in a prompt and efficient matter.

Tracey L. Gordon

Tracey L. Gordon
Register of Wills



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. We also recommend a "Self Proving Affidavit" to make the need of *producing* witnesses unnecessary

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 prove 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, grandchildren and charities.

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.

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.

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 descendant on the Will.

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.

What property passes by Will?

Property owned solely in the name of the decedent passes by Will. Other property may pass by Will. Property owned by the entireties (husband and wife), jointly or in 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.

Are taxes payable on the estate of a decedent?

Yes, Pennsylvania Inheritance tax rate is 4-1/2% for beneficiaries who qualify as children, grandchildren or parents. The tax rate of 6% is for dates of death before July 1, 2000. The tax rate is 15% for all other beneficiaries (except for brothers and sisters) which is 12% for dates of death on July 1, 2000 and thereafter.

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.

