

DECEASED ESTATES

This division of the master's office supervises the administration of deceased estates.

The purpose is to ensure an orderly winding up of the financial affairs of the deceased, and the protection of the financial interests of the heirs.

The origin of a deceased estate

A deceased estate comes into existence when a person dies leaving property or a document which is a will or purports to be a will. Such estate must then be administered and distributed in terms of the deceased's will or failing a valid will, in terms of the Intestate Succession Act, 81 of 1987. The procedure which must be followed to administer a deceased estate is prescribed by the Administration of Estates Act, 66 of 1965 (as amended).

Which deaths?

- The death of a person who dies within the Republic leaving property or any document being or purporting to be a will.
- The death of a person who dies outside of the Republic, but who leaves property and/or any document being or purporting to be a will, in the Republic.
- To which Master must the estate be reported?
- One must distinguish between those instances where the deceased was resident within the Republic and those where he or she was not resident within the Republic.
- Where the deceased was resident in the Republic, the estate must be reported to the Master in whose area of jurisdiction the deceased was resident at the time of his/her death. At present there are master's Offices in Pretoria, Cape Town, Pietermaritzburg, Grahamstown, Bishop, Umtata, Bloemfontein, Kimberley, Mmabatho/Mafikeng, Johannesburg, Polokwane, Durban, Port Elizabeth, Thohoyandou and Nelspruit.
- Where the deceased was not resident in the Republic at the time of his/her death, the estate may be reported to any Master, provided it is reported to only one Master. An affidavit to the effect that the letters of executorship have not already been granted by any other Master in the Republic must accompany the reporting documents.
- From the 5th of December 2002 all Magistrate offices are designated service points for the Master and estates can be reported there. However, these Magistrate offices have limited jurisdiction.

The following estates will be transferred to the Master's Office, namely:

- Estates with wills.
- Estates with a value of more than R125 000.
- Insolvent estates.
- Estates where one or more of the beneficiaries are minors and is not assisted by a legal guardian and the cash assets in the estate is worth more than R20 000.

Therefore, it is advisable to report these estates directly to the Master's office. Follow this link to view the relevant forms relating to estates.

Also note the amendment to estate values of deceased persons or estates under curatorship or administration in terms of the Mental Health Care Act: Administration of Estates Act: Regulations: Amendment(English/Afrikaans) GG 41224, GoN 1161, 3 Nov 2017.

When and by whom must estates be reported?

The estate of a deceased person must be reported to the Master within 14 days from date of death.

The death is to be reported by any person having control or possession of any property or document being or purporting to be a will, of the deceased. The estate is reported by lodging a completed Death Notice (afr or eng) with the Master. The Death Notice and other reporting documents may be obtained from any Office of the Master of the High Court or Magistrate's Office.

How to report a deceased estate

The reporting documents will differ slightly depending on the value of the estate and the type of appointment required. If the value of the estate exceeds R250 000, letters of executorship must be issued, and the full process prescribed by the Administration of Estates Act must be followed...more

Why you need an appraiser?

When property has to be valued in a deceased estate, it is normally done by an appraiser.

Appraisers are appointed for specific areas by the Minister of Justice and Constitutional Development in terms of section 6 of the Administration of Estates Act no. 66 of 1965. Appraisers are entitled to a reasonable remuneration which is determined by a prescribed tariff of fees. When there is a dispute regarding the correctness of the remuneration charged, the appraisers account must be submitted to the Master for taxation.

Wills

A will is a specialized document, which should preferably be drawn up by an expert like an attorney, trust company etc.

Intestate succession

Any person of 16 years and over is free to make a will in order to determine how his/her estate should devolve upon his/her death. If you die without a will, your estate will devolve in terms of the rules of intestate succession (your assets will, contrary to general belief, not go to the state).