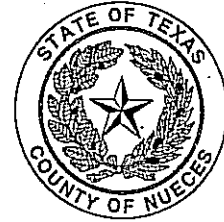


**CLOSING THE ESTATE:**

Although not mandated, you may formally close an independent administration by following the procedure in the Probate Code. Consult your attorney for assistance.



**JUDGE ROBERT J. VARGAS  
COUNTY COURT AT LAW NO. 1  
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**ROBERT J. VARGAS  
JUDGE  
COUNTY COURT AT LAW NO. 1  
NUECES COUNTY, TEXAS**

**GUIDE FOR THE TEXAS  
INDEPENDENT EXECUTOR**

**DATES TO REMEMBER:**

Date of Hearing:

Date of Qualification:

Date of Inventory:

Date of Annual Account:

**DUTIES AND  
RESPONSIBILITIES**

## **A GUIDE FOR THE TEXAS INDEPENDENT EXECUTOR**

You have just been appointed by this Court to a position of great trust and confidence. It is a position that carries with it a considerable amount of responsibility. The following guide has been prepared by my office as a supplement to the information given to you by your attorney. It is only a supplement and not a substitute for his advice.

Judge Robert J. Vargas  
County Court at Law No. 1  
Nueces County, Texas

### **QUALIFICATION:**

Even though you have been appointed to act on behalf of this estate, you are not qualified to act for this estate until you have taken the oath of office. Your oath, if not taken at the hearing, should be taken no later than 20 days from the date of the order approving your appointment.

### **LETTERS TESTAMENTARY:**

Once you have taken the oath (and executed the bond if one is required) you may order your letters testamentary. These "letters" will serve as evidence of your appointment when dealing with third persons on matters concerning the affairs of this estate. These "letters" may be ordered from the Probate Clerk's Office.

### **NOTICE TO CREDITORS:**

Please consult your attorney regarding the manner and time limitations of notifying secured and non-secured creditors.

### **INVENTORY, APPRAISEMENT AND CLAIMS:**

Within 90 days of your qualification, you must submit a complete inventory of the estate to the court and attach thereto a list of claims owing to the estate. The inventory must contain a complete list of all the real estate located within the State of Texas and a list of personal property, regardless of where it is located.

### **TAXES:**

Consult your attorney to determine the size of the gross estate and your obligations, if any, to either state or federal taxing authorities. Both the state inheritance tax and the federal estate tax, if any, must be paid before any estate may be closed.

### **POWERS AND DUTIES:**

In general, the administration of an estate involves 1) gathering the assets of the person who died, 2) paying his or her debts and 3) distributing the assets left to those who are entitled under the terms of the Will. Any cash that you receive should be maintained in a bank account separate from your personal funds. You should never commingle property belonging to the estate with your personal assets. Your powers to administer the estate are set out in the Will and by statute. Consult your attorney for further clarification.

### **HEIRSHIP DETERMINATION:**

If the Will does not deliver all assets of the estate to named beneficiaries, it will be necessary for the Court to make a determination as to whom the property is to be delivered after the debts have been paid. This proceeding is referred to as an HEIRSHIP determination and it requires a hearing in open court wherein two witnesses appear before the Judge and relate the family history of the decedent. One of these witnesses must be an individual who is not inheriting from the state.