

## **WHAT TO DO IF SOMEBODY DIES LEAVING FRENCH ASSETS**

If someone dies while living in France or lives outside France but leaves French property the situation is markedly different to that in the UK.

### **DEATH CERTIFICATE**

If someone dies in France while either on vacation or because they are a French resident it is necessary to declare the death at the Mairie of the Commune of residence, where a death certificate will be issued. It is important to note that the cause of death is not indicated on a French death certificate.

### **WHILST IN THE UK**

If you own a French property but die while in the UK it is necessary to inform the Notaire that dealt with the original purchase as soon as possible, since, depending on the value of the property, death duties may be payable and will usually have to be paid within a year of the death.

Should this happen the Notaire will need a translated version of the English death certificate, details of any accounts held in France and any other movable assets such as furniture, cars, etc. They will also require details of the solicitor dealing with the estate in the UK.

### **THE ESTATE**

Contrary to UK procedures, there are no executors and no periods of estate administration in France, and beneficiaries of the deceased (please refer to our inheritance brochure) will automatically become the owner of the property immediately upon death.

In France beneficiaries have three options. They can either:

- accept the succession in full with all its assets and liabilities;
- forgo the succession for personal reasons or because the debts far outweigh the assets;
- or accept the succession under the benefit of an inventory if they are in any doubt that the liabilities might be superior to the assets.

On the basis of the information provided, the Notaire will draft a *Notoriété*, which is a document by which he/she indicates the date and place of death, whether or not a will exists and the beneficiaries of the estate.

The Notaire will then draft a certificate of ownership relating to any property owned by the deceased and will finally issue a 'déclaration de succession' (tax declaration) which must be presented to the tax office who will calculate any inheritance duties that might be due.

It is particularly important to liaise with a Notaire if the deceased did not leave a will in France and had not dealt with their French and English properties separately, as there may be a will drafted in general terms that could be applicable to the French property. There could also be further difficulties if, for example the deceased is leaving behind minor children or adults who are incapable of managing their legal affairs where an order of the English Court or a Court of Protection Order will be required to deal with the succession.

### **WHILST IN FRANCE**

If a person dies while domiciled and resident in France then their assets are going to be subject to French law, apart from immovable assets situated abroad.

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Like procedures set out for a death in the UK it is still necessary to make a declaration to the Mairie of the Commune of residence to obtain a death certificate and also contact the Notaire dealing with the succession.

Quite often, however, British people resident in France still have assets outside France and it is necessary for the Notaire to liaise with their Solicitor and their executor to unblock any accounts or investments they might have abroad.

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