5 East Pine Street
P.O. Box 743
Georgetown, DE 19947

Phone: (302) 855-7875
Fax: (302) 853-5871
sussexcountyde.gov

Register of Wills

RULE 194

Rule 194. Accounting filed with Register of Wills; notice to beneficiaries; waiver and consent; duties of Register with respect to accounting.

(a) Requirement of notice of filing of accounting. Upon the filing of an accounting by a personal representative with the statement of the names and mailing addresses of each beneficiary entitled to share in the distribution of the estate as provided by 12 Del. C. § 2302, and after adjustment and settlement of such accounting by the Register of Wills, the Register of Wills shall mail to such persons written notice that the accounting has been filed and will be open for inspection and exception for 3 months from the date of mailing of the notice in accordance with Article IV, § 32 of the Constitution of 1897. The notice shall be given in the name of the personal representative and the form of notice shall be supplied with stamped addressed envelopes unsealed by the personal representative, in general conformity with a form adopted by the Court of Chancery, at the time of the filing of the accounting. The Court may order publication of the notice of filing of such accounting in cases where the names and addresses of beneficiaries entitled to share in the distribution of the estate are not known or cannot be ascertained. Any beneficiary entitled to share in the distribution of the estate who has not been named in the statement required by 12 Del. C. § 2302 may take exception to the accounting notwithstanding any approval thereof by the Court.

(b) Beneficiary waiver of notice of filing and consent to Court approval of accounting. The notice required by section (a) of this rule need not be mailed to any person entitled to receive notice who has waived notice and consented in writing to the approval of the accounting by the Court. A copy of any waiver and consent shall be filed with the Register of Wills.

(c) Duties of Register of Wills with respect to accounting. Upon the filing of an accounting by the personal representative, the Register of Wills shall:

  (1) Certify that the Register of Wills mailed the notice required by section (a) of this rule and the date of such mailing.

  (2) Identify any waivers and consents filed under section (b) of this rule.

  (3) Examine the accounting, compare it with the cancelled checks and receipts evidencing estate disbursements, verify the calculations and certify that the Register of Wills finds the accounting to be correctly adjusted and settled.

(d) Duty of Register of Wills when an accounting is not timely filed.

  (1) In every case where an accounting by an Executor or an Administrator is required to be rendered by law and no accounting is timely filed, the Register of Wills may issue a rule to show cause why an accounting was not filed, said rule to be returnable at the next regular convenient session of the Court.

(2) If, after two or more consecutive years of inactivity on the estate, there has been no filing of an accounting, the Chief Deputy Register of Wills who is appointed pursuant to 12 Del. C. § 2507 may enter an order on behalf of the Court closing the estate administratively, subject to the decision of the Court to reopen the estate or otherwise examine any proceedings in the jurisdiction of the Register of Wills of each county. Before entering an order to close an estate under this sub-section, the Chief Deputy shall cause notice of the proposed closing to be sent by mail to all heirs, beneficiaries, creditors and any other interested parties. If no objections are received in response to that notice, the estate may be closed, but the personal representative shall not be released from her obligations or from liability to the estate, its creditors, or its beneficiaries. No Chief Deputy shall enter an order closing an estate in which he or she or a member of the Chief Deputy's immediate family has an interest until such estate has been submitted to the Chancellor for review.