
Your rights

You have the right

- to refuse to act as liquidator, except if you are the sole heir;
- to stop acting as liquidator before you complete your duties;
- to delegate a task to a relative of the deceased, or to a professional.

If you are not an heir, you are entitled to receive remuneration for your work. However, even if you are an heir, you may be remunerated if

- the deceased provided for remuneration in his or her will;
- the other heirs agree to the remuneration.

You are entitled to be reimbursed, from the money in the succession, for any fees and other payments you have paid to settle the succession.

LIQUIDATOR OF A SUCCESSION

For more information

The information summarized in this document was valid at the time of printing. For more information, go to the website of the Ministère de la Justice at www.justice.gouv.qc.ca, or contact

Ministère de la Justice

Phone: 418 643-5140

Toll-free: 1 866 536-5140

E-mail: informations@justice.gouv.qc.ca



Cette publication est également disponible en français.

Produced by the Ministère de la Justice.

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COM-074(2016-11)

**JUSTICE
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ENSEMBLE 
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juste et équitable*

Québec 

You have just learned that a close relative has died—and that you have been appointed as the liquidator (formerly known as the executor) of the succession.

You may have been named in the deceased's will, or chosen by the heirs.

As the liquidator, you must settle the succession.

You can act alone or share the task with other people, such as the heirs, if the deceased did not designate another liquidator.

The succession

A succession is all the property left by the deceased. It involves a series of legal steps that you must take, in particular to share the property among the heirs. The succession may be testamentary or legal.

Testamentary succession

A succession is called a testamentary succession when the deceased has left a valid will. The property must be divided as indicated by the deceased.

Legal succession

A succession is called a legal succession when the deceased has not left a will or when the will is found to be invalid by the court. The property must be divided according to the rules set by law. This means that the deceased's de facto spouse, if any, and non-blood relatives will be excluded from the succession.

Your role

As the liquidator, before you can settle the succession you will have to

- obtain proof of death (for example, the deceased's death certificate);
- locate the last will made by the deceased;
- except in the case of a notarial will, submit the will to the court for probate, to ensure that it is valid;
- check whether the deceased had a notarized marriage or civil union contract containing a testamentary clause such as the commonly-found "surviving spouse" clause;
- identify the potential heirs and inform them of the opening of the succession so that they can exercise their rights and perform their obligations.

Next, you must liquidate the succession. Your duties will include

- making an inventory of the property and debts included in the succession;
- paying the deceased's debts from the money in the succession;

- filing income tax returns for the deceased;
- submitting a proposal for partition to the heirs, on request.

You will also have to

- administer the property in the succession until it is transferred to the heirs;
- register a notice of closure in the register of personal and movable real rights (Registre des droits personnels et réels mobiliers, or RDPRM);
- file a final account showing the succession's net assets or deficit;
- obtain authorization from Revenu Québec and the Canada Revenue Agency to distribute the deceased's property.

Once these steps have been completed, the heirs will be in a position to decide whether or not they accept the succession.

Your obligations

You must act swiftly, with prudence and care.

You must also act honestly. In other words, you must not

- hide information from the heirs or creditors;
- make decisions that are harmful to the succession.

If you fail to respect your obligations, any interested person may apply to the court for you to be replaced.

Time limit

No time limit is set by law for settling a succession. It can be liquidated in the weeks or months following the death.

However, if the liquidation takes more than one year, you must report on the administration of the succession to the heirs and other interested parties.