

# Unclaimed Successions





## A single agency for the settlement of unclaimed property

Each year, thousands of people in Québec either forget about their property or fail to claim it.

In Québec, Revenu Québec is the single agency responsible for recovering and administering such unclaimed property. Revenu Québec takes charge of property received from custodians and debtors (such as financial institutions), then inventories the property and notifies the public that it is acting as provisional administrator.

Revenu Québec transmits the property (or the value thereof) to owners, heirs or other interested parties who assert their claims within the prescribed time limits. The various applicable charges (fees, taxes, etc.) are deducted from the amount claimed.

The following types of unclaimed property are transferred to Revenu Québec:

- property whose owners are unknown or untraceable;
- property of dissolved businesses;
- unclaimed financial assets;
- unclaimed successions.

## What is an unclaimed succession?

The succession (or estate) of a deceased person is considered to be unclaimed where, six months after the person's death, no successor\* exists, is known to exist or has stepped forward to claim the succession. A succession is also considered to be unclaimed where all the successors have renounced the succession by an act signed before a notary or by a judicial statement.

## What are the consequences of a renunciation?

In most cases, the successors renounce a succession when its debts exceed its assets. However, since the coming into force of the *Civil Code of Québec*, the successors' financial liability in respect of such debts is limited to the amount they receive from the succession, provided they did not intervene in the settlement of the succession. Moreover, once the successors have renounced the succession, they may no longer intervene in the process of liquidating it. Other successors may then claim the succession. Successors who have renounced a succession nonetheless retain the right to claim it for a period of 10 years following the date of death, provided no other heir has claimed the succession in the meantime.

If a successor renounces a succession and subsequently wishes to claim it, he or she must do so before a notary. The notarial act must then be published in the register of personal and movable real rights.

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\* A successor is a person entitled to inherit. An heir is a successor who has accepted the inheritance to which he or she is entitled.

## What is the time limit for renouncing a succession?

Under the *Civil Code of Québec*, successors have a maximum of six months to inventory a succession. They then have an additional 60 days in which they may renounce the succession. Upon renunciation, the succession is considered to be unclaimed. At that point, Revenu Québec is required by law to intervene.

## What happens to an unclaimed succession?

When it has received all the documents proving to its satisfaction that a succession is unclaimed, Revenu Québec acts as liquidator. Revenu Québec inventories the property of the succession, disposes of the property and, if possible, reimburses the creditors according to the priorities and the rank prescribed by the *Civil Code of Québec*, after collecting its costs and fees.



## What documents are required to liquidate a succession?

When Revenu Québec acts as liquidator of a succession, it may require the following documents:

- a notarial act of renunciation by the heirs and certification that the act has been published in the register of personal and movable real rights;
- an act of death;
- a copy of any marriage contract and divorce judgment;
- the last will of the deceased person;
- a final will search certificate from the Chambre des notaires du Québec (Registres des dispositions testamentaires et des mandats du Québec);
- a resignation by the designated liquidator of his or her office, in accordance with the provisions of the will;
- any other relevant documents necessary for the liquidation (titles of ownership, rental contracts, leases, etc.).

Revenu Québec reserves the right to impose other requirements if they are warranted by special circumstances. Revenu Québec may also decline jurisdiction, if appropriate.



## What steps does Revenu Québec take to trace successors?

When Revenu Québec becomes the liquidator of an unclaimed succession, it must notify the successors and creditors. For this purpose, a register of unclaimed property is constituted and published on Revenu Québec's website and it also publishes a notice of quality in the *Gazette officielle du Québec* and in daily newspapers circulating in Québec. After liquidating the succession, reimbursing the creditors and collecting its costs and fees, Revenu Québec remits any money left over to successors who assert their claims within the time limit.



## Where is the register of unclaimed property available for consultation?

Revenu Québec maintains a register of all unclaimed property (including successions) under its provisional administration. The register can be consulted on the Revenu Québec website at [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca).



## What is the time limit for recovering an unclaimed succession?

In principle, any known successor (including successors who have renounced the succession) has 10 years from the opening of the succession to recover an inheritance, with interest, from Revenu Québec. As a rule, the date of the opening of the succession is the date of death of the person for whose succession Revenu Québec is acting as liquidator.

## What is the procedure for making a claim?

Persons wishing to claim a succession must apply in writing to Revenu Québec and establish their entitlement, that is, they must show that they are the heir of the succession. To do so, they must contact the Direction principale des biens non réclamés of Revenu Québec, which will indicate what documents they must submit.

Telephone assistance is available, toll-free, at 1 866 840-6939.



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## For more information

Revenu Québec  
Direction principale des biens non réclamés  
500, boulevard René-Lévesque Ouest, bureau 10.00  
Montréal (Québec) H2Z 1W7



### **By Internet**

We invite you to visit our website  
at **[www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca)**.



### **By telephone or fax**

Telephone (toll-free): 1 866 840-6939  
Fax: 514 285-9542

Please note that Revenu Québec collects personal information from the Régie de l'assurance maladie du Québec concerning owners of unclaimed property who are untraceable and any interested parties in respect of such property. The information collected is used to help trace such persons so that they can exercise their rights.

Vous pouvez vous procurer la version française de cette publication en demandant le document *Les successions non réclamées* (IN-328).

**Revenu**

**Québec**



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