

Revenue Information Bulletin No. 10-007
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Inheritance Tax

Affidavits of Small Succession

Affidavits of small succession are no longer required to be filed with the Louisiana Department of Revenue (LDR). [Act 81](#) of the 2009 Regular Session of the Louisiana Legislature amended Louisiana Code of Civil Procedure (La. CCP) [Article 3432](#) and repealed [Article 3433](#) to no longer require an affidavit of small succession to be submitted to LDR. Act 81 further amended La. CCP [Article 3421](#) to change the definition of small succession. Beginning January 1, 2010, “small succession” is defined as the succession of a person who dies owning an interest in property located in Louisiana which has a gross value of \$75,000 or less.

Before January 1, 2010, if a deceased person owned any immovable property a judicial opening of the succession was required even though the gross value of the property owned by the deceased qualified as a small succession. However, Act 81 has amended La. CCP [Article 3431](#) to clarify that it is not necessary to judicially open the small succession of a person who dies without a will leaving “small succession immovable property”. “Small succession immovable property” means:

1. Immovable property, which may include one or more adjacent lots with a single building situated on it, which together with any ancillary buildings, has no more than four residential units. Each residential unit must be used primarily as a residence, and either the deceased or surviving spouse must have resided in a portion, or it must have been the last place of residence of either the deceased or surviving spouse; if neither was residing there on the date of death because of illness; incapacity, natural disaster, or destruction; or,
2. Any cemetery spaces.

Affidavits of small succession must be prepared by and executed in the presence of a notary public, and must contain the information set forth in La. CCP [Article 3432\(A\)](#) as amended by Act 81. One or more copies (multiple originals) of an affidavit with original signatures may be needed, depending upon the number of persons or entities holding money or property owned by the deceased. Providing a copy of an affidavit with original signatures to each person or entity holding property in the name of the deceased is all that is necessary to authorize the release of any money or property described in the affidavit to the heirs listed in the affidavit.

If the small succession includes “small succession immovable property”, a copy of the affidavit with original signatures, describing the property, along with a certified copy of the deceased’s death certificate, must be recorded in the conveyance records of the office of the clerk of court in the parish where the small succession immovable property is located [La. CCP [Article 3434\(C\)\(1\)](#)].

This Revenue Information Bulletin is in no way intended to provide legal advice or to be a substitute for consulting an attorney. For additional information concerning this matter, please refer to [Revenue Information Bulletin No. 09-025](#) issued September 22, 2009.

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Secretary