



How to Complete an Inventory and Appraisal

Official Website

[www.
ProbateReferees.net](http://www.ProbateReferees.net)

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More Information at State Controller's Website

http://www.sco.ca.gov/eo_probate.html

Who Is a Probate Referee?

Probate Referees are appointed by the State Controller to serve a specific county. Referees are officers of the court, but are not employees of the State of California. In court-type matters, such as probates and conservatorships, the court designates the Referee on a rotation basis. In the case of trusts or non-probate matters, the trustee or estate representative may select the Referee.

What Does the Probate Referee Do?

The Probate Referee appraises all property in the estate, except for "cash" type items. It is the responsibility of the personal representative or trustee (personal representative) to provide the Referee with the list of property items to be appraised (Inventory and Appraisal DE 160 & 161). After the completion of the Inventory and Appraisal by the Probate Referee, the estate representative or conservator must file the Inventory and Appraisal with the court. There are specific time schedules required for these court filings and the estate representatives should be familiar with the time requirements.

What is the Inventory and Appraisal?

The Inventory and Appraisal is a complete listing of the estate assets as of a particular date, usually the date of death. In a guardianship or conservatorship estate, it is the date of appointment. The Inventory and Appraisal for non-court proceedings, such as trusts, petitions and non-court appraisals for tax purposes are normally listed on a different form called the "Appraisal Report of California Probate Referee." These forms are designed to be attached to the Federal Estate Tax Return (Form 706) or the Federal Gift Tax Return (Form 709).

Where do I Find the Necessary Forms?

All forms necessary including the "GUIDE TO USING PROBATE REFEREES" can be found on the Probate Referees Association web-site <http://probatereferees.net/>.

The Referee's guide explains in detail, with examples, the necessary steps for the proper preparation of the Inventory and Appraisal forms. The [Conservator Handbook](#) also contains helpful information on preparing an Inventory and Appraisal.

How Should the I&A Be Filled Out?

The Inventory and Appraisal (DE 160 and 161) should be filled out in a complete and in a legible manner. The DE 160 is the court form and the DE 161 is the attachment schedule listing the items to be valued by the Representative (Attachment #1) and the Referee (Attachment #2). The assets listed on the attachment should be completely and accurately described. (See the attached exhibit for reference and guidance).

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, state bar number, and address):
JOHN DOE
 1212 N. EVERGREEN DRIVE
 REDLANDS, CALIFORNIA 92373
 TELEPHONE NO. (951) 555-1100 FAX NO. (Optional):
 E-MAIL ADDRESS (Optional): johndoe@aol.com
 ATTORNEY FOR (Name): PRO PER

FOR COURT USE ONLY

← Name, address & other contact info of Attorney or Representative if Pro Per

SUPERIOR COURT OF CALIFORNIA, COUNTY OF Insert County of Court

STREET ADDRESS:
 MAILING ADDRESS: Insert address of Court & name of the Court Branch
 CITY AND ZIP CODE:
 BRANCH NAME:

ESTATE OF (Name): **JOYCE DOE, AKA JOYCE DOE WILLIAMS**

← Name of Conservatee / Decedent / Minor & any aliases used

Check Appropriate box DECEDENT CONSERVATEE MINOR

Date appointed Conservator / Date of Death

INVENTORY AND APPRAISAL

Partial No.: Corrected
 Final Reappraisal for Sale
 Supplemental Property Tax Certificate

CASE NUMBER:
 PROPS 0000001
 Date of Death of Decedent or of Appointment of Guardian or Conservator:
 08/25/2004

APPRAISALS

The first filing will usually be a final. Mark as a partial if you believe total appraisal by representative, guardian, or conservator (Attachment 1): \$
 2. Total appraisal by referee (Attachment 2): \$

TOTAL: \$

← Referee inputs values from Attachments

DECLARATION OF REPRESENTATIVE, GUARDIAN, CONSERVATOR, OR SMALL ESTATE CLAIMANT

3. Attachments 1 and 2 together with all prior inventories filed contain a true statement of all a portion of the estate that has come to my knowledge or possession, including particularly all money and all just claims the estate has against me. I have truly, honestly, and impartially appraised to the best of my ability each item set forth in Attachment 1.

4. No probate referee is required by order of the court dated (specify):

5. **Property tax certificate.** I certify that the requirements of Revenue and Taxation Code section 480
 a. are not applicable because the decedent owned no real property in California at the time of death.
 b. have been satisfied by the filing of a change of ownership statement with the county recorder or assessor of each county in California in which the decedent owned property at the time of death.
 California in which the decedent owned property at the time of death.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.
 Date:

JOHN DOE PRINT NAME, DO NOT WRITE IF CORPORATE OFFICER) (SIGNATURE)

← Name of Conservator / Representative
 ← Conservator signs before filing

STATEMENT ABOUT THE BOND
 (Complete in all cases. Must be signed by attorney for fiduciary, or by fiduciary without an attorney.)

6. Bond is waived, or the sole fiduciary is a corporate fiduciary or an exempt government agency.
 7. Bond filed in the amount of: \$ Sufficient Insufficient
 8. Receipts for: \$ 20,000 have been filed with the court for deposits in a blocked account at (specify institution and location):

Date:

John Doe (TYPE OF PRINT NAME) (SIGNATURE OF ATTORNEY OR PARTY WITHOUT ATTORNEY)

← Name of Conservator if Pro Per or Attorney if represented
 ← If a bond is required by the court, fill out this information
 ← Sign here before filing with court

Name of Conservatee / Decedent / Minor & any aliases used

ESTATE OF (Name): JOYCE DOE, AKA JOYCE DOE WILLIAMS			CASE NUMBER: PROPS 0000001
<input checked="" type="checkbox"/> Check Correct Box	<input type="checkbox"/> DECEDENT	<input type="checkbox"/> CONSERVATEE	<input type="checkbox"/> MINOR

DECLARATION OF PROBATE REFEREE

9. I have truly, honestly, and impartially appraised to the best of my ability each item set forth in Attachment 2.
 10. A true account of my commission and expenses actually and necessarily incurred pursuant to my appointment is:

Statutory commission: \$
 Expenses (specify): \$
TOTAL: \$

↓ Referee will calculate this based on statutory fee schedule

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date:

↓ Referee will date and sign here after completion of the Attachment #2 appraisal

(TYPE OR PRINT NAME)	(SIGNATURE OF REFEREE)
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INSTRUCTIONS

(See Probate Code sections 2610-2616, 8801, 8804, 8852, 8905, 8960, 8961, and 8963 for additional instructions.)

- See Probate Code section 8850 for items to be included in the inventory.
- If the minor or conservatee is or has been during the guardianship or conservatorship confined in a state hospital under the jurisdiction of the State Department of Mental Health or the State Department of Developmental Services, mail a copy to the director of the appropriate department in Sacramento. (Prob. Code, § 2611.)
- The representative, guardian, conservator, or small estate claimant shall list on Attachment 1 and appraise as of the date of death of the decedent or the date of appointment of the guardian or conservator, at fair market value, moneys, currency, cash items, bank accounts and amounts on deposit with each financial institution (as defined in Probate Code section 40), and the proceeds of life and accident insurance policies and retirement plans payable upon death in lump sum amounts to the estate, except items whose fair market value is, in the opinion of the representative, an amount different from the ostensible value or specified amount.
- The representative, guardian, conservator, or small estate claimant shall list in Attachment 2 all other assets of the estate which shall be appraised by the referee.
- If joint tenancy and other assets are listed for appraisal purposes only and not as part of the probate estate, they must be separately listed on additional attachments and their value excluded from the total valuation of Attachments 1 and 2.
- Each attachment should conform to the format approved by the Judicial Council. (See *Inventory and Appraisal Attachment* (form DE-161/GC-041) and Cal. Rules of Court, rule 201.)

ESTATE OF (Name):

JOYCE DOE, AKA JOYCE DOE WILLIAMS

PROPS 000001

INVENTORY AND APPRAISAL
ATTACHMENT NO. 1

(In decedents' estates, attachments must conform to Probate Code section 8850(c) regarding community and separate property.)

Page: 1 of 1 total pages.
(Add pages as required.)

<u>Item No.</u>	<u>Description</u>	<u>Appraised value</u>
1.	Cash found at residence	20.00
2.	Balance in checking account No. 14655, Southern California Savings and Loan, 34900 Irvine Grove Blvd., Newport Beach, California 92660	7,392.38
3.	Balance in savings account No. 14654, Southern California Savings and Loan, 34900 Irvine Grove Blvd., Newport Beach, California 92660	37,747.04
4.	Certificate of Deposit No. 1765432, Hometown Federal Bank, 900 Washington Blvd., Los Angeles, CA 90083	10,000.00
5.	Uncashed check from East Coast Teachers Pension Fund, dated 7/1/04	554.47
7.	Uncashed dividend check from Safeguard Investment Mutual Fund, dated 6/2/04	352.70

Conservator / Representative lists all cash assets, detail sufficiently so that these items can be matched with documentation

TOTAL CASH ASSETS: \$56,066.59

Conservator / Representative of estate lists all cash assets and writes down values of each & total here. Referee will check these items and place the total on Line 1 under Appraisals on the front of the DE-160

ESTATE OF (Name):

JOYCE DOE, AKA JOYCE DOE WILLIAMS

CASE NUMBER:

PROPS 0000001

INVENTORY AND APPRAISAL ATTACHMENT NO. 2:

(In decedents' estates, attachments must conform to Probate Code section 8850(c) regarding community and separate property.)

Page: 1 of: 2 total pages. (Add pages as required.)

Item No. Description Appraised value

- 1. Single Family Residence located in San Bernardino County, California and commonly known as:

11211 Goodlin Street San Bernardino, CA 92411

Conservator / Representative of estate lists all assets other than cash on Attachment #2 with details sufficient for Referee to value, additional information or documentation may be requested by Referee

and more particularly described as: TR NO 1737 MT VERNON SUB W 63.5 FT LOTS 1 AND 3 BLK 14 and W 1/2 20 FT ALLEY ADJ ON F (see attached deed for complete legal description) APN: 0144-063-02

- 2. Unimproved Real Estate located in San Bernardino County, California and commonly known as:

Hightower Lane Twentynine Palms, CA

Be sure to list the County(s) where the real estate assets are located so they can be properly identified

and more particularly described as: TR NO 162 RITCHI W SUB W 1/2 SEC 30 T 10 N R 3 W LOT 3 BOOK 176 SAN BERNARDINO COUNTY (see attached deed for complete legal description) APN: 0144-063-02

- 3. Motor Home: 1999 Fleetwood Caravan 30ft. with 2 slides, VIN # WDBGA32DN711F448, 25,456 miles in good condition
4. Boat: 1999 Kona, 20 ft., tri-Hull# 777588, 50 HP outboard motor, serial number ZV33332, model SYZ68, with trailer. Average Condition

- 5. Stocks:
a. 415 shares Kemper California Tax-free Income Fund A. CUSIP # 488424201, Symbol KEM Int/Div: \$

Referee estimates values for assets listed on Attachment #2, and types them in on Attachment(s) and Line 2 of DE-160 under appraisals

- b. 100 shares GM, common stock, (NYSE) CUSIP # 671061109 Int/Div: \$

- 6. Savings Bonds:
a. 1 - \$100 US Series EE Bond dated April 1, 1974
b. 2 - \$10 US Series E Bond dated May 1, 1958
c. 1 - \$50 US Series EE Bond dated June 1, 1958

- 7. Motorcycle: 2001 Honda 150cc motorcycle off-road model X150 in poor condition, VIN # 1JS1VLQ12BZ123456

Name of Conservatee / Decedent
/ Minor & any aliases used

DE-161, GC-041

ESTATE OF (Name):

JOYCE DOE, AKA JOYCE DOE WILLIAMS

CASE NUMBER:

PROPS 0000001

INVENTORY AND APPRAISAL
ATTACHMENT NO. 2:

(In decedents' estates, attachments must conform to Probate
Code section 8850(c) regarding community and separate property.)

Page: 2 of 2 total pages.
(Add pages as required.)

<u>Item No.</u>	<u>Description</u>	<u>Appraised value</u>
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8.	U.S. Treasury Note: \$75,000 Treasury Bill, 5.08%, due 10/09/09 CUSIP 9127946U2 Int/Div:	
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9.	Car: 2004 Ford Mustang SE, 2 door, VIN # 58FGS22G4235 in good condition. Approximately 10,000 miles	
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Conservator / Representative of estate lists all assets other
than cash with details sufficient for Referee to value

TOTAL ATTACHMENT 2:
DOV: 08/25/2004

Referee estimates values for assets listed on
Attachment #2, and types them in on
Attachment(s) and Line 2 of DE-160 under
appraisals