

TITLE 14
ESTATES OF DECEDENTS

CHAPTER 1
PUBLIC ADMINISTRATORS

14-101. COUNTY TREASURER AS PUBLIC ADMINISTRATOR -- OATH AND BOND -- NEW OR ADDITIONAL BOND. The county treasurers of the various counties of this state are hereby declared to be ex officio public administrators in their respective counties. Each public administrator shall, before he enters upon the duties of his office, take and file his official oath and execute and file an official bond, conditioned as the bonds of other county officers are, with two good and sufficient sureties, in a sum not less than \$2,000: provided, that the probate court may, upon reasonable cause therefor shown, require at any time a new official bond, or an additional bond, to be given upon ten (10) days' notice in writing.

[(14-101) 1881, p. 292, sec. 1; R.S., R.C., & C.L., sec. 5680; C.S., sec. 7775; I.C.A., sec. 15-1601; am. 1971, ch. 111, sec. 6, p. 233.]

14-102. ESTATES TO BE ADMINISTERED. (1) Every public administrator must make an initial determination of the absence of an heir or will, and take charge of the estates of persons who, upon their death, reside within his county, as follows:

(a) Of the estates of decedents for which no personal representatives are appointed, and which, in consequence thereof, are being wasted, uncared for or lost and of estates which he is directed to administer by virtue of the provisions of subsection (a) (7) of section [15-3-203](#) of this code;

(b) Of the estates of decedents who have no known heirs;

(c) Of estates ordered into his hands by the court, and of estates to which the state of Idaho is an heir.

(2) The public administrator must, until a personal representative is appointed, take charge of the property, located in the state of Idaho, of persons dying within his county who resided outside the state at the time of death.

[(14-102) R.S., R.C., & C.L., sec. 5681; C.S., sec. 7776; I.C.A., sec. 15-1602; am. 1971, ch. 111, secs. 6, 13, p. 233; am. 1996, ch. 69, sec. 1, p. 213.]

14-103. AUTHORITY PRIOR TO APPOINTMENT -- PROCUREMENT OF LETTERS. When a county treasurer is entitled to administer an estate as public administrator, prior to appointment he is authorized to act on behalf of the estate to identify, secure, protect and take charge of all tangible and intangible assets, including incurring reasonable expenses for those purposes, provided that no disbursement from or liquidation of such assets shall be made prior to issuance of letters of administration. Whenever a public administrator takes charge of an estate which he is entitled to administer without letters of administration being issued, or by order of the court, he must, with all convenient dispatch, procure letters of administration thereon. No notice of application for letters by a public administrator is necessary, and his official bond and oath are in lieu of the personal representative's bond and

oath, but when real estate is ordered to be sold, another bond may be required by the court.

[(14-103) R.S., R.C., & C.L., sec. 5682; C.S., sec. 7777; I.C.A., sec. 15-1603; am. 1971, ch. 111, secs. 6, 14, p. 233; am. 1999, ch. 104, sec. 1, p. 329.]

14-104. DEATH OF INTESTATE STRANGER -- PUBLIC ADMINISTRATOR TO BE NOTIFIED. Whenever a stranger, or person without known heirs, dies intestate in the house or on the premises of another, the possessor of such premises, or anyone knowing the facts, must give notice thereof to the public administrator of the county within seventy-two (72) hours of knowledge of a death; in default of so doing, he is liable for any damage that may be sustained thereby, to be recovered by the public administrator, or any party interested.

[(14-104) R.S., R.C., & C.L., sec. 5683; C.S., sec. 7778; I.C.A., sec. 15-1604; am. 1971, ch. 111, sec. 6, p. 233; am. 1996, ch. 69, sec. 2, p. 214; am. 2022, ch. 62, sec. 1, p. 194.]

14-105. INVENTORY BY PUBLIC ADMINISTRATOR -- PROCEDURES AND DISTRIBUTION OF RESIDUAL. (1) The public administrator must make and return an inventory of all assets of estates taken into his possession, less debts of the decedent and projected costs of administration. Such net inventory must include all assets present or ascertainable at the time he takes possession of the estate. He shall administer and account for the same, converting the assets into money according to the provisions of this title, subject to the control and direction of the court.

(2) When, as shown by the inventory, the estate amounts to less than five thousand dollars (\$5,000), no notice to creditors or other formal proceedings by the public administrator are required. The public administrator shall pay funeral expenses, the expenses of the last sickness, administration and such other expenses as may be deemed appropriate by the public administrator, including but not limited to those enumerated in section [14-120](#), Idaho Code. After the payment of such expenses, the court must order the residue, if any, paid as may be just to such creditors or heirs as may appear, or into the state treasury with the report of abandoned property required in [chapter 5, title 14](#), Idaho Code, upon final distribution of the estate.

[(14-105) R.S., R.C., & C.L., sec. 5684; C.S., sec. 7779; I.C.A., sec. 15-1605; am. 1971, ch. 111, secs. 6, 15, p. 233; am. 1996, ch. 69, sec. 3, p. 214; am. 1999, ch. 104, sec. 2, p. 329; am. 2014, ch. 88, sec. 1, p. 238; am. 2024, ch. 27, sec. 3, p. 217.]

14-106. DELIVERY OF ESTATE TO EXECUTOR. If, at any time, letters testamentary or letters of administration are regularly granted to any other person on an estate of which the public administrator has charge, the public administrator must, under the order of the magistrate court, account for, pay, and deliver to the executor or administrator thus appointed, all the money, property, papers and estate of every kind in his possession or under his control. Upon such transfer and upon funds becoming available to the estate, the county shall be reimbursed immediately for costs, fees and expenses in-

curred by the public administrator pursuant to the provisions of sections [14-105](#) and [14-120](#), Idaho Code.

[(14-106) R.S., R.C., & C.L., sec. 5685; C.S., sec. 7780; I.C.A., sec. 15-1606; am. 1971, ch. 111, sec. 6, p. 233; am. 1999, ch. 104, sec. 3, p. 329.]

14-107. OFFICIALS TO NOTIFY ADMINISTRATOR OF DECEDENT'S PROPERTY. All public officials shall, within seventy-two (72) hours of knowledge of a death and upon verification of no legal next of kin or administrator of the decedent's estate, inform the public administrator of and make available to him all property known to them belonging to a decedent who resided at the time of death in the county, which property is liable to loss, injury or waste, or which, by reason thereof, ought to be in the possession of the public administrator. The public administrator shall be responsible for determining if any heirs or a will exists in all cases where there are no known personal representatives.

[(14-107) R.S., R.C., & C.L., sec. 5686; C.S., sec. 7781; I.C.A., sec. 15-1607; am. 1971, ch. 111, sec. 6, p. 233; am. 1996, ch. 69, sec. 4, p. 214; am. 2012, ch. 208, sec. 4, p. 563; am. 2022, ch. 62, sec. 2, p. 195.]

14-108. SUITS TO RECOVER PROPERTY. The public administrator must institute all suits and prosecutions necessary to recover the property, debts, papers or other estate of the decedent.

[(14-108) 1881, p. 294, sec. 6; R.S., R.C., & C.L., sec. 5687; C.S., sec. 7782; I.C.A., sec. 15-1608; am. 1971, ch. 111, sec. 6, p. 233.]

14-109. EXAMINATION OF ALLEGED EMBEZZLERS. When the public administrator complains to the judge, on oath, that any person has concealed, embezzled or disposed of, or has in his possession any money, goods, property or effects, to the possession of which such administrator is entitled in his official capacity, the judge may cite such person to appear before the court, and may examine him on oath touching the matter of such complaint.

[(14-109) R.S., R.C., & C.L., sec. 5688; C.S., sec. 7783; I.C.A., sec. 15-1609; am. 1971, ch. 111, secs. 6, 16, p. 233.]

14-110. CONDUCT OF EXAMINATION -- CONTEMPT. All such interrogatories and answers must be reduced to writing and signed by the party examined and filed in the probate court. If the person so cited refuses to appear and submit to such an examination, or to answer such interrogatories as may be put to him touching the matter of such complaint, the court may commit him to the county jail, there to remain in close custody until he submits to the order of the court.

[(14-110) R.S., R.C., & C.L., sec. 5689; C.S., sec. 7784; I.C.A., sec. 15-1610; am. 1971, ch. 111, sec. 6, p. 233.]

14-111. PUBLIC ADMINISTRATOR -- COURT MAY REQUIRE ACCOUNT. The court may, at any time, order the public administrator to account for and deliver all the money and property of an estate in his hands to the heirs, or to the executors or administrators regularly appointed.

[(14-111) R.S., R.C., & C.L., sec. 5690; C.S., sec. 7785; I.C.A., sec. 15-1611; am. 1971, ch. 111, secs. 6, 17, p. 233.]

14-112. RETURNS BY PUBLIC ADMINISTRATOR. The public administrator must, once in every six (6) months, make to the judge, under oath, a return of all estates of decedents which have come into his hands, the value of the same, the money which has come into his hands from each estate, and what he has done with it, and the amount of his fees and expenses incurred, and the balance, if any, remaining in his hands.

[(14-112) R.S., R.C., & C.L., sec. 5691; C.S., sec. 7786; I.C.A., sec. 15-1612; am. 1971, ch. 111, secs. 6, 18, p. 233.]

14-113. UNCLAIMED MONEYS -- PAYMENT INTO PUBLIC SCHOOL PERMANENT ENDOWMENT FUND -- ESCHEAT. After a final settlement of the affairs of any estate, if there are no heirs or other claimants thereof, the administrator shall submit a report of abandoned property and proceed to dispose of the property in a manner set forth in the revised unclaimed property act in [chapter 5, title 14](#), Idaho Code, provided that such property shall be identified by the public administrator as abandoned property pursuant to this section. The state treasurer shall distribute the moneys to the public school permanent endowment fund created pursuant to section 4, article IX, of the constitution of the state of Idaho upon expiration of the period for redemption of the property pursuant to [chapter 5, title 14](#), Idaho Code.

[(14-113) R.S., R.C., & C.L., sec. 5692; C.S., sec. 7787; am. 1921, ch. 180, sec. 1, p. 375; am. 1925, ch. 218, sec. 4, p. 397; I.C.A., sec. 15-613; am. 1971, ch. 111, secs. 6, 19, p. 233; am. 1984, ch. 36, sec. 3, p. 62; am. 1996, ch. 69, sec. 5, p. 215; am. 2007, ch. 97, sec. 1, p. 280; am. 2010, ch. 15, sec. 1, p. 18; am. 2012, ch. 215, sec. 1, p. 584; am. 2024, ch. 27, sec. 4, p. 217.]

14-114. PUBLIC ADMINISTRATOR -- RESTRICTION ON INTEREST IN AFFAIRS OF ESTATE. The public administrator must not be interested in the expenditures of any kind, made on account of any estate he administers, nor must he be associated, in business or otherwise, with anyone who is so interested.

[(14-114) 1881, sec. 4, p. 293; R.S., R.C., & C.L., sec. 5693; C.S., sec. 7788; I.C.A., sec. 15-1614; am. 1971, ch. 111, sec. 6, p. 233.]

14-115. PROCEEDINGS AGAINST PUBLIC ADMINISTRATOR. When it appears that any money remains in the hands of the public administrator (after a final settlement of the estate) unclaimed, which should be paid over to the state tax commission the judge must order the same to be paid over, and on failure of the public administrator to comply with the order within ten (10) days after the same is made, the prosecuting attorney for the county must immediately institute the requisite legal proceedings against the public administrator for a judgment against him and the sureties on his official bond, in the amount of money so withheld, and costs.

[(14-115) R.S., R.C., & C.L., sec. 5694; C.S., sec. 7789; I.C.A., sec. 15-1615; am. 1971, ch. 111, secs. 6, 20, p. 233.]

14-116. PROVISIONS OF PROBATE CODE -- APPLICATION TO PUBLIC ADMINISTRATOR. When no direction is given in this chapter for the government or guidance of a public administrator in the discharge of his duties, or for the administration of an estate in his hands, the provisions of the Uniform Probate Code must govern.

[(14-116) R.S., R.C., & C.L., sec. 5695; C.S., sec. 7790; I.C.A., sec. 15-1616; am. 1971, ch. 111, secs. 6, 21, p. 233.]

14-117. INTESTATE DECEDENTS WITHOUT HEIRS OR WITHOUT KNOWN HEIRS -- DUTY OF PUBLIC ADMINISTRATOR -- PERSONAL FEES NOT ALLOWED. It shall be the mandatory duty of the several county treasurers as ex officio public administrators to cause to be instituted all probate proceedings necessary for the probate of any estate of a decedent whenever such decedent dies intestate without heirs or without known heirs and no creditor's proceeding or other probate proceeding is instituted within three (3) months after such death. No fee shall be allowed to the public administrator or his attorney personally for any service performed in administration of such estates.

[14-117, added 1945, ch. 113, sec. 1, p. 175; am. 1971, ch. 111, sec. 6, p. 233; am. 1996, ch. 69, sec. 6, p. 215.]

14-118. PROSECUTING ATTORNEY TO REPRESENT PUBLIC ADMINISTRATOR. It shall be the mandatory duty of the prosecuting attorney of each county to represent the public administrator of such county without charge in all probate proceedings instituted under this act or chapter 2 of [title 14](#).

[14-118, added 1945, ch. 113, sec. 2, p. 175; am. 1971, ch. 111, sec. 6, p. 233.]

14-119. EFFECT OF DISCOVERY OF HEIR. In event any heir of a decedent shall be discovered prior to distribution of any estate probated as herein provided, nothing herein contained shall operate to invalidate any probate proceedings had prior to appearance of such heir in the probate proceeding, nor to prevent the completion of such probate proceedings by either public or private administration, as may be ordered by the court.

[14-119, added 1945, ch. 113, sec. 3, p. 175; am. 1971, ch. 111, secs. 6, 22, p. 233.]

14-120. COSTS AND FEES ALLOWED WHERE HEIR OR CREDITORS REFUSE TO ADMINISTER ESTATE. (1) When an heir or creditor of an estate competent to institute probate proceedings exists, the county treasurer shall not be required to act as public administrator unless an heir or creditor files a petition to appoint a public administrator within one (1) year of the decedent's death.

(2) All reasonable fees, costs and other expenses of administration may be charged by the public administrator against the estate whenever a decedent dies intestate with heirs or creditors competent to institute probate proceedings who refuse to administer the estate. Such reasonable fees and costs shall be paid pursuant to the provisions of section [15-3-805](#), Idaho Code.

(3) Reasonable fees and costs shall include, but not be limited to, the costs of the public administrator and staff and fees of the prosecuting attorney, subject to approval by the court.

(4) Reimbursement by the estate to the county for time spent by any county employee or elected official on the administration of any such estate shall be calculated at the actual rate of pay, including benefits, of the individual performing the work.

[14-120, added 1999, ch. 104, sec. 4, p. 330.]

CHAPTER 2
ESCHEATS -- ESCHEAT SUSPENSE FUND -- [REPEALED]