

Rule 109. Inventory and appraisals.

(a) Use of appraisers. Unless the personal representative is excused from filing an inventory pursuant to *D.C. Code § 20-731*, the Register of Wills, upon the granting of letters of administration, shall issue a directive to the personal representative, requiring the personal representative to make an appointment with the standing appraisers (or arrange for the use of special appraisers pursuant to paragraph (d) hereof), in preparation for the filing of an inventory in accordance with *D.C. Code §§ 20-711 and 712*.

(b) Valuation of real estate. For purposes of the requirements of *D.C. Code §§ 20-711 and 712*, the personal representative may inventory real property at the value placed thereon by the District of Columbia Department of Finance and Revenue for purposes of assessment and taxation for the fiscal year in which the decedent died. If the personal representative determines that any real property should be independently appraised, or if a sale of such property is to be made under the provisions of SCR-PD 112(b), the fair market value shall be determined by an appraiser selected by the personal representative. Such appraiser shall be licensed or certified and approved by the District of Columbia Board of Appraisers pursuant to *§ 42-3901 et seq.*

(c) Valuation of securities. Appraisal of securities shall be made as of the date of decedent's death in accordance with principles set forth in federal estate tax regulations governing the valuation of securities for federal estate tax purposes.

(d) Special appraisers. The personal representative shall select qualified special appraisers to appraise a decedent's interests in joint ventures, partnerships, business enterprises, cooperative apartments, coins and stamps and any other assets as to which the Register of Wills has informed the personal representative that the standing appraisers do not ordinarily appraise. In addition, the Court may approve the use of qualified special appraisers to appraise any other assets that the standing appraisers do not ordinarily appraise, for which they cannot provide an expeditious appraisal or for other good cause shown.

(e) Inventory form. The inventory, accompanied by a separate Probate Form 27 with complete account numbers, if financial accounts are reported, shall be filed in the following form: IN THE SUPERIOR COURT OF THE DISTRICT OF COLUMBIA Probate Division ESTATE OF)
) Administration No.
) Date of death
) Date of appointment) of personal
 representative)
 Deceased.) INVENTORY Summary

Schedule	Type of Property	Appraised Value
A	Real property in the District of Columbia	\$
B	Tangible personal	
C	Corporate stocks	
D	Bonds, notes, mortgages, debts due to the decedent	
E	Bank accounts, building	

	association shares,	
	savings and loan	
	accounts, cash	
F	Debts owed to the decedent	
	by the personal	
	representative	\$
G	All other interests	TOTAL
		\$

Instructions: Complete all pertinent schedules and summary. See *D.C. Code §§ 20-711 and 712*. VERIFICATION I do solemnly declare and affirm under penalty of law that the contents of this inventory are true and correct to the best of my knowledge, information, and belief, that it has been prepared by me or under my direction, and is to the best of my knowledge a complete inventory of all of the estate of the above-named decedent, made in good faith pursuant to District of Columbia law.

Personal Representative(s) CERTIFICATE There has been mailed or delivered to all interested persons, within the 15 days previous to the filing of this inventory, a copy of the inventory or a notice that it would be filed on or before a stated date. Date:

Personal Representative(s) or Atorney(s) VERIFICATION AND CERTIFICATE PURSUANT TO SCR-PD 103(b)(3) I do solemnly declare and affirm that I have mailed or caused to be mailed a copy of the notice of appointment and general information statement as required in *D.C. Code § 20-704(a)* and (b) on the day of, 20....., to the following persons: [Attach list of names and addresses of all heirs and legatees] I do further solemnly declare and affirm that I have previously filed or file herewith proofs of publication as required by SCR-PD 103(b)(3).

Personal Representative Dated: Attorney: Sample Schedule (A separate page should be used for each schedule) IN THE SUPERIOR COURT OF THE DISTRICT OF COLUMBIA Probate Division Estate of Admin. No. INVENTORY SCHEDULE Item No. Description Value TOTAL \$..... Appraiser's Verification The property described above has been impartially appraised by me to the best of my skill and judgment and constitutes all of the property of the named decedent of the type encompassed by this schedule of which I have knowledge and with the appraisal of which I have been charged. Appraiser (Signature) (Print name) (Address)

(f) Notice of filing. The notice prescribed by *D.C. Code § 20-711(b)*, which may be mailed or delivered to all interested persons in lieu of a copy of the inventory, shall be substantially in the following form: IN THE SUPERIOR COURT OF THE DISTRICT OF COLUMBIA Probate Division Estate of Admin. No.

NOTICE TO INTERESTED PERSONS OF FILING INVENTORY To: NOTICE is hereby given that I, the personal representative of the above estate, will file an inventory with the Court which will be available for inspection or purchase at the Office of the Register of Wills, Superior Court of the District of Columbia, 500 Indiana Avenue, N.W., Washington, D.C. 20001 on or before Name, address, and telephone number of personal representative:

Dated: