

An executor that is found to be wasting the estate or committing acts of injustice against the heirs, may be removed by proceedings in the Surrogate Court. A guardian may also be required to produce and pass his accounts in connection with the property of infants under his control.

Also, where an executor, or one having a life estate in property, becomes insane the heirs or any person interested in the estate as "reversionist" may apply to the court for an order for the administration of the estate and the court will take the property out of the hands of the executor or such tenant for life.

Remuneration of Executors.—The expenses of executors are a charge upon the estate, and they are entitled to an equitable percentage of the proceeds of estate or trust funds to recompense them for their time and labor. There is no fixed tariff of fees for executors, but if the beneficiaries object to the amount charged, the executors should put in an itemized bill of their expenses and the percentage they deem they are entitled to, usually five per cent., before the Judge of the Surrogate Court, who, in passing the accounts, has power to either increase or diminish the amount charged as seems to him to be equitable in each particular case.

In Quebec Executors are not entitled to any fee unless otherwise directed by the will appointing them.

Executors' Release.—When an estate has been distributed among the beneficiaries, debts of deceased of which the executors have had notice been paid, and their own remuneration been received, it is not necessary to present an itemized statement of the dealings with the estate to a Judge and receive a discharge. The following form of release, giving the name and address of each person receiving a bequest or a distributive share of the estate signed by them with a witness to their signature, as shown below, is a legal discharge of the executors from future personal liabilities therewith, and does not take from the estate the heavy court fees that the other method involves:

Know all Men by these Presents that we, A. B., of the County of (occupation); C. D., of the County of (spinster, married woman, or as case may be); E. F., of the County of etc., hereby acknowledge that we have received from executors of the estate and effects of late of said (place), in the County of deceased, the sum hereinafter set opposite our signatures in full satisfaction and payment of all sum or sums of money due to us, the children (grandchildren, if any) of the said deceased, as our distributive shares of the said estate of deceased.

And we therefore do by these presents remiss, release, quit claim and forever discharge the aforesaid executors, their heirs and administrators of and from any claim for said distributive shares.

In witness whereof we have bereunto set our hands and seals this day of 19...

Signed, Sealed and Delivered
in the presence of:

	Signature	Seal	Amount
As to signature of A.B.	A.X.	★	\$
As to signature of B.C.	X.Y.	★	\$
As to signature of C.D.	R.A.	★	\$

It would add to the appearance if the above form would be written on a typewriter, as it would be if prepared in a law office, but the names of recipients of the witness must be in the handwriting of the persons themselves.

Intestacy is where a person dies without leaving a will. In such case if property is left, unless the heirs can agree among themselves as to the division of the property, it must be distributed according to the Statutes of the