

IN RE ESTATE OF: : Board Docket No. 823042 INH  
 Frances E. Novek : File No. 51 87M0950  
 PETITIONER: : ACN: 87021487  
 Carole N. Ashmead : County of Philadelphia  
 2194 Lantern Lane :  
 Lafayette Hill, PA 19444 : Date of Death: 11-14-85  
 : Date of Appraisalment and  
 : Assessment: 12-1-87  
 : Date Protest Filed: 1-4-88  
 : Hearing Officer: Donna E. Aument  
 : Decision Mailing Date: **AUG 30 1989**

DECISION AND ORDER

Petitioner is questioning why Louise Lifka is being assessed inheritance tax on a portion of Home Unity Savings Bank savings account #240912626 because "She had nothing to do with the account other than her name being on it." Petitioner contend she already paid tax on the account.

The record shows the account in question was in the joint names of the decedent, Carole Ashmead, and Louise Lifka. By operation of law, the decedent's one-third interest passes in equal shares to each of the surviving co-owners. Therefore, the Department sent a notice of appraisalment and assessment to each -- Carole Ashmead and Louise Lifka -- for one-sixth of the total account (one-half of the decedent's one-third). The tax was properly assessed at the 6 percent rate.

Accordingly, it is hereby, Ordered that the protest is denied.

The appraisal and assessment dated December 1, 1987, is correct  
and shall stand as filed.

FOR THE BOARD OF APPEALS

Gerard J. Sallavanti, Chairman  
Eric J. Bonetti, Member  
Bruce Dieter, Member  
Robert A. Gilmore, Member  
Timothy J. Harney, Member  
Thomas L. Jones, Member  
Joseph R. Sleek, Member  
Karen L. Galli, Acting Law Member  
Kenneth D. Henderson, Acting Law Member

APPROVED: Eric J. Bonetti

ANY APPEAL FROM THIS DECISION MUST BE FILED WITH THE ORPHANS COURT  
WITHIN SIXTY (60) DAYS OF RECEIPT OF THIS DECISION.

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