

SUPREME COURT OF IOWA

Estate of Carpenter v. Wiley

166 Iowa 48 (1914) · Decided May 14, 1914

SUMMARY

The Iowa Supreme Court construed a will and codicil concerning specific and general legacies, substituted bequests, and life interests in estate proceeds. The court held that certain bequests to Taylor and George Carpenter were specific, and that Ann Maria Wiley’s life interest in \$3,500 was substitutional and payable from the homestead proceeds. The decree was modified to require an accounting and distribution consistent with those holdings, and the case was remanded.

CASE DETAILS

COURT	Supreme Court of Iowa
WRITING FOR THE COURT	Deemer, J.; Ladd, C. J.; Gaynor, J.; Withrow, J.
JURISDICTION	Iowa
DECIDED	May 14, 1914
DISPOSITION	reversed_and_remanded
PROCEDURAL POSTURE	Appeal from an order construing a will and codicil and directing distribution of estate funds.
STANDARD OF REVIEW	De novo review of the construction of the will and codicil.
PRECEDENTIAL VALUE	Published Iowa Supreme Court opinion.
PARTIES	Ann Maria Wiley v. Taylor Carpenter, George P. Carpenter, Maud N. Carpenter

TOPICS

- probate procedure
- estate administration
- estate planning
- probate
- estate litigation

PRACTICE AREAS

- Probate
- Wills and estates
- Estate administration

QUESTIONS PRESENTED

1. Whether the \$1,750 bequests to Taylor and George Carpenter under the original will were specific legacies payable from the proceeds of the homestead.

2. Whether the codicil revoked or changed the specific character of the \$1,750 bequests to Taylor and George Carpenter.
3. Whether the codicil's \$3,500 life interest for Ann Maria Wiley was a substitutionary bequest taking the same specific character and source as the revoked bequests to the deceased Carpenter children.
4. Whether Wiley's other bequests were specific or general and how the estate funds should be apportioned.

HOLDINGS

1. The \$1,750 bequests to Taylor and George Carpenter were specific legacies because the will identified the money as having been invested in the homestead and indicated that the homestead was to be sold to fund the bequests.
2. The codicil did not revoke or alter the specific bequests to Taylor and George Carpenter because those bequests were not inconsistent with the codicil.
3. The codicil's \$3,500 life interest for Ann Maria Wiley was a substitutionary bequest for the revoked specific bequests to John F. and Delia Diana Carpenter and therefore was specific and payable from the homestead proceeds.
4. Wiley's original \$2,000 bequest and the additional \$2,000 absolute bequest in the codicil were general legacies; the other \$1,000 life-interest bequest was also general.
5. The funds remaining in the executor's hands, together with prior payments and relevant indebtedness, had to be brought into hotchpot and divided into four equal parts: two shares for Wiley during life or until marriage, with the principal then passing to Taylor and George or their heirs, and two shares to Taylor and George absolutely.

KEY QUOTATIONS

"A legacy is said to be general when it is not answered by any particular portion or article belonging to the estate, the delivery of which will alone fulfill the intent of the testator; and, when it can be so answered, it is said to be a specific thing belonging to the estate, which is by the legacy intended to be transferred in specie to the legatee." (53-54)

"The cardinal rule of construction is that the testator's intent, as expressed in the will and codicil, provided it be not contrary to some well-settled rule of law, must govern." (56)

"In the absence of some affirmative indication to the contrary by the language used for the later bequest, it will be deemed merely substitutionary, and subject to all the incidents of that for which it is substituted." (57-58)

FACTUAL BACKGROUND

Maria Carpenter died testate on October 10, 1911, leaving a will and a later codicil. Her will gave Taylor and George Carpenter \$1,750 each, identified as money invested in her homestead, and gave Ann Maria Wiley a \$2,000 general legacy. The codicil revoked bequests to two deceased children and substituted for them a \$3,500 life interest for Wiley, with the remainder to Taylor and George, while also giving Wiley additional general bequests. The estate was insufficient to pay all legacies, and the homestead was sold for \$5,300; the parties

disputed whether the relevant bequests were specific or general and how the remaining funds should be distributed.

PROCEDURAL HISTORY

The executor filed a report and requested directions concerning distribution of the estate. The trial court ordered payment of specific bequests to Taylor and George Carpenter and awarded the residue to Ann Maria Wiley. Wiley appealed, asserting that the will and codicil entitled her to substantially all of the estate.

DISPOSITION

reversed_and_remanded

REMAND INSTRUCTIONS

The trial court was directed to modify the decree, compute the estate remaining after debts and expenses, account for all amounts previously received by the parties and any indebtedness to the estate, bring the relevant amounts into hotchpot, and distribute the resulting four equal shares as specified in the opinion.

CASES CITED

- Davis v. Close, 104 Iowa 262
- Smith v. McKitterick, 51 Iowa 551
- Boston Co. v. Plummer, 142 Mass. 257 (8 N.E. 51)
- Henry v. Griffis, 89 Iowa 543
- Goodwin v. Coddington, 154 N.Y. 283 (48 N.E. 729)
- Jordan v. Woodin, 93 Iowa 453
- Rogers v. Rogers, 49 N.J. Eq. 98 (23 Atl. 125)
- Leacroft v. Maynard, 3 Brown, Ch. 233
- Cooper v. Day, 3 Mer. 154
- Earl of Shaftesbury v. Duke of Marlborough, 7 Sim. 237
- Bristow v. Bristow, 5 Beav. 289
- Fisher v. Brierley, 30 Beav. 267
- Johnstone v. Earl of Harrowby, 1 De Gex, F. & J. 183
- In re De Laveaga's Estate, 119 Cal. 651 (51 P. 1074)