

## **A Study on Veterans' Wills in Court's Cases and the Legal Issues**

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### **Abstract**

This research analyzes 73 court cases regarding veterans' wills in Taiwan and found that the number of veteran's wills in litigation far more exceeds the proportion of the average number of those by general public. This result may be due to the reason that veterans do not have any heirs in Taiwan so that they are incentivized to draft wills to deal with their estates. Otherwise the estates will accrue to the Treasury.

Secondly, by examining court's probate decisions, this study concludes that there seem no special factors affecting court's decision whether a will is valid. With regard to the form of wills, a notarized will is considered as the most reliable form. On the other hand, a dictated will would be controversial because of its complicated formality, such as presence of three witnesses, an oral statement of the testator, and signatures by all witnesses and the testator. However, in order to achieve testator's wish, some courts consider an invalid bequest to be a valid gift causa mortis.

Finally, sentence such as "my funeral affairs and estate should be dealt by A" is frequently seen in veterans' wills. It is not easy to define whether it is bequest, appointment of executor, or proxy to the A. This research suggests to decide by the content, its explicitness and possibility to realize on a case by case basis.

**Keywords: construction of wills, veterans, administrator of an estate, Veterans Affairs Commission, bequest, gift causa mortis,**

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**execution of wills, Postmortaler Auftrag / Mandatum post mortem, formality of wills, estate planning**