



Act 50 (2025) and Intestate Succession Community Foundation FAQ Information Sheet

Background

In 2025, the Pennsylvania General Assembly enacted Act 50, updating provisions of Title 20 (Decedents, Estates and Fiduciaries Code) related to intestate succession. Under prior law, when a Pennsylvania resident died without a will and without any identifiable heirs, their estate assets generally go to the general fund of the Commonwealth of Pennsylvania.

Act 50 created a new pathway for certain heirless intestate estates so that eligible assets may instead be directed to a qualified community foundation to establish an endowed community fund that benefits the county where the decedent resided. The intent of this change is to keep resources local—supporting community needs in perpetuity and strengthening long-term, place-based philanthropy.

For community foundations, Act 50 is both an opportunity and an operational responsibility. Smooth implementation depends on clear internal readiness (eligibility/certification, fund setup, stewardship) and proactive coordination with county partners involved in probate and estate administration.

Frequently Asked Questions for Community Foundations

1. What type of fund will these new resources create?

Act 50 directs eligible assets from heirless intestate estates to create an unrestricted endowed community fund. These endowments will provide grantmaking resources for the benefit of the county where the decedent resided in perpetuity. Funds cannot be used as part of an operating endowment.

2. What should the fund be called?

The recommended naming convention is “The Fund for X County” (for example, “The Fund for Indiana County”). This naming approach clearly communicates that

the fund is designed to support a wide variety of charitable needs within that specific county. This is a recommended approach and is not part of ACT 50.

3. Should the fund name the donor?

If the assets received are at or above your foundation's minimum threshold to create a named fund, it is recommended that a fund name also be used to permanently honor the individual who died intestate while also clearly referencing the county.

Examples:

- The Jane Doe Fund for Indiana County
- The Jane Doe Indiana County Fund

Administratively, these named "sub-funds" can be component parts of the "Fund for X County". This is a recommended approach and not a requirement of ACT 50.

4. What can the fund support?

Unrestricted or discretionary endowed funds allow community foundations to respond flexibly to the most pressing needs in a county. Unlike restricted funds, these resources can be deployed where they are most needed at any given time.

Ultimately, it will be up to the local community foundation governing board to approve the type of grants supported by the Fund for X County.

As examples, grants could:

- Respond quickly to emergencies or emerging needs.
- Fill funding gaps not covered by public or categorical funding streams.
- Invest in long-term systems change and prevention strategies.
- Support innovative or collaborative solutions that do not fit neatly into restricted categories.

5. Can a financial advisory, estate services professional, or personal representative who is referring the estate make recommendations on grants connected to the estate once it is transferred to the community foundation? Can there be a fund advisor or successor advisors?

No.

Once assets from an eligible intestate estate are transferred to a qualified community foundation pursuant to Act 50, those funds become part of an endowed community fund administered by the foundation. Community foundation staff and governing bodies must follow their established policies and procedures for discretionary grantmaking.

Act 50 does not provide advisory or grant recommendation rights to financial advisors, estate attorneys, fiduciaries, or other third parties involved in estate administration. Grant decisions must be made in accordance with the foundation's standard governance, conflict-of-interest, and discretionary grantmaking policies. Therefore, there cannot be an external fund advisor or successor advisors.

Community foundations value strong partnerships with professional advisors and welcome general insights about local community needs. However, final grantmaking authority rests solely with the community foundation in order to preserve compliance, consistency, and the long-term charitable intent of Act 50.

6. How does my community foundation confirm we're eligible to receive Act 50 estate assets?

ACT 50 establishes certain eligibility criteria including:

- Has been in existence for at least 10 years
- Supports a broad range of charitable activities
- Qualifies as a 501(c)(3) charitable organization under federal tax law
- Maintains an ongoing program to attract new endowment gifts and bequests from a wide range of donors
- Is publicly supported as defined under federal IRS regulations
- Meets the requirements for treatment as a single entity under federal regulations applicable to community foundations
- Has an independent governing body representing the interests of the general public (not controlled by a single outside entity)
- Maintains at least one part-time or full-time employee
- Is subject to an annual independent financial audit

Confirmation of eligibility will be determined through an annual survey, conducted by PACFA each January. Results are intended to serve as the authoritative resource for county officials, fiduciaries and community foundations.

The certification list will be hosted on the PACFA and RWOCAP websites.

If you are not listed (or if your information needs to be updated), contact PACFA to ensure your foundation's status and service area are correctly reflected.

7. What are our reporting expectations?

The PACFA will ask participants to report the number of assets received in that year, the number of estates processed, and to provide short stories that articulate how discretionary grant dollars are making a lasting impact in your county. This aggregated prior-year data, along with an updated eligibility list, will be provided to the RWOCAP. This is a recommended approach that provides transparency in the process and outcomes but is not mandated by Act 50.

8. Who should community foundation staff connect with to ensure smooth implementation of Act 50?

Community foundation staff should proactively build relationships with the following local partners:

A. Register of Wills (in each county)

The Register of Wills plays a central role in probate and estate administration. Maintaining open communication helps clarify local process, documentation needs, and timing.

B. Local Bar Association Leadership

Estate attorneys and fiduciaries will frequently encounter Act 50 scenarios, such as when their clients have not signed their will or the original will cannot be located. Engaging local bar leadership helps promote consistent understanding of the law and smoother coordination.

9. How do we ensure that Act 50 continues for years to come?

The long-term success of Act 50 depends on demonstrating meaningful community impact and maintaining strong relationships with policymakers.

Recommended actions include:

- Thank legislators who supported the legislation.
- Share stories of community impact made possible through Act 50 funds.
- Focus on outcomes and improved lives, rather than dollar amounts alone.

- Participate in statewide learning and reporting efforts to demonstrate transparency and effectiveness.

10. Who do I call if I have questions?

For general community foundation questions:

Pennsylvania Community Foundation Association (PACFA)

Website: www.pacfapartners.org

Mike Batchelor, President & CEO

Email: mike@pacfapartners.org

For questions about estate processes or local procedures:

Contact your local Register of Wills ([county-specific office](#)).

For additional procedural or coordination questions:

Register of Wills and Orphans' Court Association of Pennsylvania (RWOCAP)

Website: www.rwocap.org

Cindy Adams, Board Secretary