Wills and Wishes of the First Couples

American College of Trust and Estate Counsel
Fall Meeting 2018, Washington, D.C.
October 26, 2018

Laird A. Lile, Naples, Florida
Suzanne L. Shier, Chicago, Illinois

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Synopsis: "I do solemnly swear that I will faithfully execute the Office of the President of the United States, and will to the best of my Ability, preserve, protect and defend the Constitution of the United States." So begins the term of each President of the United States. How have now deceased Presidents and First Ladies declared their intentions as to the final disposition of their estates? From Barbara Bush to Martha Washington? Ronald Reagan to George Washington? Widows and widowers; step parents and step children. Some of the best laid plans gone awry and some that created enduring family legacies. A survey and case studies of lessons learned from our first couples.

Contents

Introduction

The wills of our Presidents and First Ladies are, in a word, fascinating. A study of their wills, spanning from George and Martha Washington to Barbara Bush, is a lesson in the history and principles of a nation, and reveals:

- a country conflicted by the morality of slavery from its earliest days;
- individuals anxious about the financial security of their families;
- the core value of philanthropy; and
- a deep appreciation for the power of access to education.

[1] Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of George Washington*, WILLS OF THE U.S. PRESIDENTS 19-28 (1976).

Eight of the forty-five Presidents of the United States died while in office. Four were the victims of assassination, namely Abraham Lincoln (1865), James Garfield (1881), William McKinley (1901), and John F. Kennedy (1963). And, four Presidents died of natural causes. They were William Harrison (1841), Zachary Taylor (1850), Warren Harding (1923), and Franklin D. Roosevelt (1945).

Fortunately, our Founding Fathers had an eye toward succession planning. Article II, Section 1, Clause 6 of the U.S. Constitution provides:

> In Case of the Removal of the President from Office, or of his Death, Resignation, or Inability to discharge the Powers and Duties of the said Office, the Same shall devolve on the Vice President, and the Congress may by Law provide for the Case of Removal, Death, Resignation or Inability, both of the President and Vice President, declaring what Officer shall then act as President, and such Officer shall act accordingly, until the Disability be removed, or a President shall be elected.

After all eight in-office deaths, the Vice President transitioned to power seamlessly.

A study of the wills of our Presidents and First Ladies also highlights some personal planning challenges and pitfalls. Consider for a moment whether you would:

- recommend appointing seven individuals to act as co-trustees;
- anticipate probate administration continuing for 47 years;
- make a specific bequest of $5 to a child;
- create a single trust for a surviving spouse and a secretary and name a child of the decedent as a trustee;
- require a probate court to approve any change in investments; or
- require that the decedent's children agree unanimously regarding the division of tangible personal property among themselves.

And then, there are the idiosyncrasies. Two of our early Presidents and long-time rivals, Thomas Jefferson and James Madison, each died on July 4 in the same year. And, our 16th, 17th and 18th Presidents each died intestate.

Today we consider a few lessons learned from the wills of the first couples.

Lesson One: Fame, Power and… Intestacy?

It is simply astonishing that a leader of the free world would die without a will. Abraham Lincoln, Andrew Johnson and Ulysses S. Grant, the 16th, 17th and 18th Presidents, and then James A. Garfield, the 20th President, died intestate. Abraham Lincoln was a lawyer. In his autobiography he noted specifically that his mother died when he was ten and that his grandfather died when his father was six. He presided over a war with countless casualties. He lost two

children. But no will. No time. No plan. Lincoln's estate was divided equally between his widow and his two young sons (ages twelve and twenty-one respectively).

Vice President Andrew Johnson came into the office of President as a consequence of the tragic death of President Lincoln. But even these circumstances were not sufficient to cause Johnson to put a will in place. By the time of his death, Johnson had accumulated a meaningful estate and the administration of his intestate estate was more complicated and contentious than that of his predecessor. Johnson's son died shortly after his father and his widow and sisters resorted to litigation to resolve the disposition of Johnson's home and Presidential effects.

Ulysses S. Grant attended the United States Military Academy and served in the Mexican and Civil Wars. Although he finished his memoirs before succumbing to throat cancer, he did not leave a will.

As professionals, we continue to struggle with how to motivate others to put plans in place and to keep their existing plans current. Seek teachable moments and be vigilant.

Lesson Two: Words for What Matters Most

A last will and testament is, by definition, the deceased person's final communication. Modern wills contain form language to address tax consideration and trust and estate administration. They carry out the wishes of the testator, but do not necessarily reflect his voice. President Herbert C. Hoover, who died in 1964, was one of the first Presidents to have a modern will, and the wills of his successors also are documents that we would recognize as modern.

However, our earliest Presidents executed wills with a more personal tone. For example, Thomas Jefferson had given James Madison a gold mounted walking staff. Madison's will left the staff to Jefferson's grandson "in testimony of the estemm [sic] I have for him, as from the knowledge I have of the place he held in the affections of his grand-father." This gift is all the more touching in light of the rocky relationship that Jefferson and Madison had in their later years. Millard Fillmore's will, signed in 1865, is another nice example. It says:

> I feel it a duty and a pleasure to record my dying testimony to the noble qualities of my beloved wife, Caroline C. who has ever proved a Kind affectionate and devoted wife and I hereby ratify and confirm the antenuptial contract between us and wish my executors and heirs to see it fully and faithfully carried out and executed and if she and my son Millard Powers shall both survive me, I hope and trust that they may love each other as I have loved them as they will both be orphans, indeed, I hope also that they will mutually render to each other other [sic] every assistance due from a most affectionate parent to a beloved child, and from a most affectionate and dutiful child to a beloved parent; and with this I shall rest in peace.

More recently, John F. Kennedy and Jaqueline Bouvier Kennedy Onassis each left wills that expressed care and appreciation for friends and family. Jack made specific reference in his will to

the Joseph P. Kennedy, Jr. Foundation, "which was established in honor of my late beloved brother." Jackie's will refers to "my sister, Lee B. Radziwill, for whom I have great affection" and makes a gift to "my friend, Rachel (Bunny) L. Mellon, if she survives me, in appreciation of her designing the Rose Garden in the White House. ..." Jackie also very thoughtfully left her copy of JFK's inaugural address signed by Robert Frost to one of her attorneys.

Benevolent intentions are captured in the wills of many of the Presidents. James Buchanan Jr. made a bequest in his will to the City of Lancaster for the purchase of fuels for the city's indigent women. Long-time employees were remembered with bequests of appreciation in the wills of many Presidents.

The kind sentiments expressed in these wills remind us why we draft, why we plan, and what matters most. And we ask whether there may be a way for us to capture the essence of the person we see in these wills in our modern tax plan laden documents. Perhaps include in our request for information to prepare an estate plan a request for a short written statement of our client's intentions? Where, after all, is the heart in the will?

Lesson Three: No Faint-Hearted Fiduciaries

A good administrator, executor or trustee can make a meaningful difference in the administration of an estate. Shortly after Abraham Lincoln's death, Lincoln's son Robert messaged Supreme Court Justice David Davis and asked him to serve as administrator of Lincoln's estate. Davis and Lincoln were long-time friends, and Davis accepted immediately. The court in Sangamon County, Illinois appointed Davis as administrator, and Davis increased the net estate from $83,343 to $110,974 during the period of administration. He also did not accept payment for his services as a favor to Lincoln's family.

Most Presidents, unlike Lincoln, did select their own fiduciaries. President Franklin D. Roosevelt's will highlights the importance of thoughtful fiduciary selection. Roosevelt appointed three co-trustees in his will: his son James Roosevelt, his friend Basil O'Connor, Esq. and his friend Henry T. Hakkett, Esq. They were charged with administering a trust that was to pay half of its income to Roosevelt's wife, Eleanor, for her life, and that could pay half of its income to Roosevelt's secretary, Marguerite A. Le Hand, for her life. It is not clear how Mrs. Roosevelt felt about this arrangement, or whether the trustees (especially her son) were apprehensive about serving in this situation. Fortunately, if a co-trustee failed to act, Roosevelt's will allows the remaining trustees to appoint any New York bank or trust company as successor co-trustee.

If the testator prefers an individual fiduciary to a corporate fiduciary, it is important to name someone who is both willing and able to do the work. A good fiduciary can maximize the value of the estate and give survivors peace of mind in a difficult time. If naming an attorney to act, consider an express statement of intentions regarding compensation. By way of example, President Nixon provided in his will that "the appointment of my attorney, William E. Griffin, as a co-executor is made with my knowledge and approval of his receipt of commissions as provided by law, and his law firms receipt of compensation for legal services rendered to my estate."

There is also the matter of the powers granted to fiduciaries, and the limitation placed on the powers granted. John Tyler designated "Literary Executors" in his will and granted them specific powers related to his papers. A review of the wills of the early Presidents reveals a number of circumstances where the executor or trustee was either required to seek the approval of the probate court to change investments or was limited to a prescribed type of investments. Benjamin Harrison appears to have been an early adopter of a version of the prudent investor concept, instructing his trustee to invest the trust funds "with the greatest prudence, at the best rate of interest consistent with security."

Lesson Four: Special Planning for Special Assets

Special assets typically include family real estate, art work, closely-held businesses, and oil and gas interest. For our Presidents, special assets include Presidential papers, which encompass a wide variety of materials, including letters, speeches, executive orders, journals, statements, messages to Congress, and vetoes plus draft versions of this content.

Zachary Taylor made particular provision for the ongoing operation of the family plantation in his will. James K. Polk, desiring that his family home stay in the family in perpetuity, creatively conveyed the home at his wife's death to the State of Tennessee as trustee for his heirs.

Historically, there has been a fundamental question about whether a President owns the Presidential papers. Early Presidents assumed that they owned their papers and they took the papers with them when they left the White House. Some Presidents were better than others about storing, preserving, and protecting the papers, both during life and at death. Nine Presidents before the modern era did refer to the papers specifically in their wills.[2] President Franklin D. Roosevelt was the first President to leave personal property to the U.S. Government "for display at the Franklin D. Roosevelt Library or at the Roosevelt main house at Hyde Park, Dutchess County, New York. ..." He started the tradition of Presidential libraries and Presidential centers. Fast forward almost thirty years, and Congress passed the Presidential Records Act of 1978. The Act says that official records of Presidents and Vice Presidents are legally owned by the public, and not by the Presidents, although it does preserve private ownership for private papers. It also sets out rules for how Presidents and, subsequently, the National Archives and Records Administration must manage the records.

No matter the type of special asset, mismanagement and improper handling can squander the value of the property and impair the testator's legacy. It is important to ensure that documents account for special handling of unique property.

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[2] Herbert Ridgeway Collins & David B. Weaver, WILLS OF THE U.S. PRESIDENTS 14 (1976).

Lesson Five: Creditors are Everywhere

Asset protection planning, with trusts or otherwise, is often a secondary wealth transfer planning goal. But, more than one President died insolvent or nearly insolvent. Thomas Jefferson's financial troubles started when he inherited 40,000 acres of land and 135 slaves from his father-in-law, John Wayles in 1773. The land was heavily mortgaged, and when Jefferson tried to pay off the British creditors, they refused the payment in depreciated currency. Jefferson died insolvent, and his daughter Martha and her children were left destitute. Virginia and South Carolina each awarded Martha $10,000 in appreciation for Jefferson's political leadership. Interestingly, creditor protection featured prominently in Jefferson's will. It provides that, should anything pass to Martha and her husband Thomas, it should pass in trust with explicit acknowledgment that Thomas' (many) creditors should not be able to reach the property.

President Ulysses S. Grant also died insolvent (and intestate). After he left the White House, he, his son, and his son's business partner, Ferdinand Ward, started a banking firm. But, Ward defrauded the firm. The resulting $100,000 loss, combined with a lavish lifestyle, left Grant and his family in financial ruin, and Grant died a few short years later. Grant did manage to complete his Civil War memoirs on his death bed, and Mark Twain published the memoirs posthumously, which generated about $500,000 of royalties for Grant's surviving wife, Julia.

Finally, Dolley Madison was the victim of mismanagement. President Madison was well-to-do and left Dolley, seventeen years his junior, a significant inheritance. Unfortunately, Dolley trusted her son from a prior marriage, Payne Todd, to manage the estate. Todd used the estate to fund his gambling and drinking habits and left Dolley destitute. Dolley eventually sold her late husband's papers to Congress in 1848 for $20,000, and she died one year later.

Third-party creditors, unscrupulous family members, and outright fraud are real risks. As advisors, we must think not only about how to transfer wealth, but also about how to protect it in the first place. How might Dolley have fared if President Madison had left her inheritance in trust or she had established a self-settled Delaware wealth preservation trust with a professional trustee for a part of her wealth?

Lesson Six: American Legacies and Non-Traditional Families

We often assume that blended families are modern families. But, our Presidents contended with divorce, death, and adoption. For example, President Andrew Jackson and his wife Rachel did not have children of their own. But, Rachel's brother had twins in 1809 and the Jacksons adopted one of the twins, Andrew Jackson, Jr. Rachel died before President Jackson, and Jackson Jr. was the principal beneficiary of Jackson's estate. Sadly, Jackson Jr. was heavily in debt and the estate lasted less than ten years.

James Buchanan, Jr. was the only President who never married. His niece, Harriet Lane, was orphaned at age nine and chose Buchanan as her guardian. They had a close relationship and, in the absence of a First Lady, Harriett served as official White House hostess. Buchanan's will left a lot

to the Presbyterian Church, to the City of Lancaster, and to his servants. But, Buchanan divided everything else among eleven descendants, including Lane, who, along with Buchanan's brother and nephew, got all personal effects.

Millard Fillmore, a widower who married a wealthy widow after he left office and established a blended family, entered his second marriage in 1858 with a premarital agreement. In his will he provided simply that "I leave all the rest and residue of my estate, real and personal to the operation of the said antenuptial contract. ..."

Finally, President George Washington and his wife Martha never had children of their own. But, Martha had four children from her seven year marriage to Daniel Parke Custis, who died on July 8, 1757. George and Martha married in 1759, and unfortunately, by 1781, all of Martha's children had died of illness. President Washington left the majority of his estate to Martha, but also directed that some of his widely dispersed landholdings be sold off and the proceeds distributed among twenty-three named individuals.

Non-traditional families were, and remain, common. And, whether a family is traditional or not, family dynamics and interpersonal relationships often can determine the success or failure of the best-written wealth transfer plan.

Conclusion

The lessons extracted from the Wills of the First Couples provide an insight into the testamentary planning, and the lack thereof, by those who have sought and obtained great political power. The testamentary issues for those families are strikingly similar to many families in modern estate planning practices.

Synopsis of Wills

For those who have an interest in a more in-depth glimpse into the Wills of the First Couples, we provide for your reading pleasure a summary of the wills presently available publicly.

BARBARA BUSH
April 17, 2018

The First Lady of George H.W. Bush, the 41st President and mother of the 43rd President, died on April 17, 2018. She met end of life decisions with openness and fortitude, leaving a legacy that continues. At BarbaraBush.org, family literacy shines brightly as one of her passions. Less than a month after her death, the National Celebration of Reading was fittingly held in Washington, D.C. That tribute to "Tranquility," as she was known to the Secret Service, demonstrated perhaps her greatest gift, that of family. Her testamentary wishes are mostly kept private, consistent with modern estate planning, relying upon a pour over of the residuary estate to a trust that appears to have been amended at least thrice, and which likely is based upon the community property laws of her adopted home state of Texas.

Mrs. Bush nominated her husband, George Herbert Walker Bush, to serve as executor of her estate. In the alternative, Mrs. Bush nominated her sons, George Walker Bush and John Ellis Bush, as co-executors.

The only unique substantive provision regarding Mrs. Bush's estate plan in the public domain is a reference to the Walker's Point Family Trust. Walker's Point is a reference to the Bush family property near Kennebunkport, Maine. In addition to the main residence, each of Mrs. Bush's children now have a separate residence on the property.

RONALD REAGAN
June 5, 2004

The 40th President, Ronald W. Reagan, died on June 5, 2004, survived by his wife, Nancy Davis Reagan, who died on March 6, 2016. The authors did not locate any relevant information regarding Reagan's estate plan in the public domain.

GERALD FORD
December 26, 2006

The 38th President, Gerald R. Ford, Jr., died on December 26, 2006, survived by his wife, Elizabeth Ford, who died on July 8, 2011. The authors did not locate any relevant information regarding Ford's estate plan in the public domain.

RICHARD M. NIXON
April 22, 1994

The only President to resign from office, Richard M. Nixon, the 37th President, lived until April 22, 1994. Nixon's will begins with a gift to the Richard Nixon Library and Birthplace but provides that if the Library is not a charitable organization for federal tax purposes, then gifts shall be made to the Nixon Birthplace Foundation instead. Perhaps most interesting, the gift to the Library includes reference to recovery due to Nixon as a result of the decision in *Nixon v. United States*, 978 F.2d 1269 (D.C. Cir 1992), the panel for which included future Justice Ruth Bader Ginsburg. The recovery was based upon a holding that the Presidential Recordings and Materials Preservation Act of 1974 caused a taking from Nixon for which he was entitled to compensation.

> By virtue of mutually explicit understandings arising from a tradition of presidential ownership of White House papers, Mr. Nixon acquired a property interest in his presidential papers. [The Act], which unquestionably denies Mr. Nixon the most important attributes of property ownership, effected a per se taking of that property. Thus, the constitutional remedy of just compensation is required and this case must be remanded to the District Court for a determination of compensation due. In remanding to the District Court, we recognize that difficult questions regarding the measure of damages remain. Those questions, though, were not before this court, and we leave them for the District Court to address in the first instance.

In an apparent recognition that litigation is expensive, Nixon directs to "first make my family whole by recovering all of the legal expenses I have incurred or my estate is to incur because of these and other lawsuits."

Nixon provides that his daughters be allowed to take from Nixon's tangible personal property, so long as the property taken does not exceed three percent of the total value, with the remainder of the tangible personal property devised to the Nixon Library. Nixon also devised his personal diaries to his daughters, granting to them the power to disclaim in favor of the Library. However, if neither daughter survived Nixon, the will made specific provisions for the personal diaries.

> At no time shall my executors be allowed to make public, publish, sell, or make available to any individual other than my executor (or except as required for Federal tax purposes) the contents or any part or all of my 'personal diaries' and, provided further, that my executors shall, within one year from the date of my death or, if reasonably necessary, upon the later receipt of a closing estate tax letter from the Internal Revenue Service, destroy all of my 'personal diaries'.

Nixon broadly defines "personal diaries" and not unexpectedly includes "tapes."

Nixon provides for cash gifts to his grandchildren, in varying amounts, explained by reference to the need to equalize lifetime gifts made to them. Interestingly, the "residuary estate" first includes a pre-residuary cash gift to each of the grandchildren, and then includes a per stirpital disposition, with reference to trusts for grandchildren under his late wife's will.

Nixon nominated William E. Griffin and John R. Taylor as co-executors, referring to them both as his friends. Nixon also acknowledged that Mr. Griffin is his attorney and his appointment as co-executor is "made with my knowledge and approval of his receipt of commissions as providedby law, and his law firm's receipt of compensation for legal services rendered to my estate."[3]

LYNDON B. JOHNSON
January 22, 1973

The most recent President to take office as the result of the death of his predecessor, Lyndon B. Johnson, the 36th president, died on January 22, 1973. The will refers to his wife by her formal name, Claudia T. Johnson, rather than the nickname she acquired during childhood and by which she was widely known, Lady Bird Johnson.

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[3]Last Will and Testament of Richard Nixon (February 25, 1994), https://www.lectlaw.com/files/cur07.htm.

Johnson's will refers to community property laws of Texas and indicates his only separate property was his personal papers. To his wife, Johnson devised all of his interest in the household furniture and related goods, automobiles, musical instruments, books, pictures, jewelry, silverware, china, apparel, and other similar articles of tangible personal property. If his wife does not survive him, this property is to be distributed between their two daughters, and if only one of them survives, then the executor is to divide this property among his surviving daughter and the children of his deceased daughter. If none of his wife or daughters survive him, the executor is to distribute this property among the daughters' children or sell any as he deems appropriate. Johnson directed that the decision of his executor as to the property included in this provision is conclusive and binding.

The cash devises, ranging from $3,000 to $25,000, are noteworthy, only from a structural standpoint. The first fifteen are included in Section VI, with only three of those (to Johnson's siblings) identifying the relationship. (These fifteen are set forth in paragraphs with sequential letters, albeit with two "(d)"'s and no "(e).") The final devise, and the largest in amount, is found in a separate section, and not part of the list of fifteen. Johnson expressly allows these gifts to be satisfied in cash or property of an equivalent value. Not only is that authority not among the other administrative provisions, the authority is found in a stand-alone section before the residuary devise.

Johnson directs his presidential papers, including his wife's community interest in those papers, to the "United States of America for inclusion in the Presidential Archival Depository known or to be known as the Lyndon Baines Johnson Library," and then refers to conditions in a letter delivered to the Administrator of General Services Administration.

The residue of Johnson's estate was devised in two trusts, one for the benefit of each of his daughters. Each trust was to terminate upon the daughter attaining age 30, with relatively typical per stirpital disposition if a daughter does not survive to that age.

Johnson appointed his wife as trustee for his daughters, and if she is not able to serve, then two named individuals are to become trustees. If one of the named individuals is not able to serve, then the other may appoint another trustee requiring "two trustees acting hereunder... and one of them must be a person who is not related by either blood or marriage to any beneficiary." The will continues with a contingency for the absence of a trustee by naming a corporate trustee.[4]

JOHN F. KENNEDY
November 22, 1963

The most recent President to die while in office, John F. Kennedy, the 35th President, was assassinated on November 22, 1963.

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[4]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of Lyndon B. Johnson*, WILLS OF THE U.S. PRESIDENTS 264-277 (1976).

Kennedy's will was executed in 1954, when he had been married for less than a year. The first devise is to his wife in the amount of $25,000 and all "personal effects, furniture, furnishings, silverware, dishes, china, glassware and linens." Next, Kennedy refers to the foundation formed in honor of his late brother, Joseph P. Kennedy, Jr. by stating "I am certain that the contributions which I and other members of my family have made to the Foundation will be applied after my death without bias or discrimination to the fulfillment of the Foundation's eleemosynary purposes."

The residue of his estate was to be split in two equal portions, with the first half going to his wife, Jacqueline Kennedy, in trust. The trust was to be administered so as to pay the income, rent, and profits to his wife in semi-annual installments, at the sole discretion of the trustees. Upon the death of his wife, the trustees shall pay the principal then existing to their children and their issue, per stirpes. The will gave the trustees the sole discretion to pay principal of the trust to Kennedy's wife in order to ensure her health, welfare, or comfort, or to enable her to maintain her standard of living, so long as the aggregate of these payments does not exceed ten percent of the principal of the trust. If the principal shall ever be less than $1,000, the trustees may pay out the entirety of the principal. Kennedy specified that in setting up his wife's trust, assets to be added first are those deemed "deductible" per the Internal Revenue Service Code, moving to "non-deductible" only if there are insufficient deductible assets to cover her half. Kennedy granted his wife a testamentary general power of appointment, which she later exercised.

The second half of the residuary of the estate (or the whole, if his wife does not survive him) was held in trust for Kennedy's children and their issue. Each trust for a child was to pay to each child the net income of their share of the trust in the sole discretion of the trustees, for as long as the child shall live. Upon the death of a child, the principal share is to be paid to the child's issue, per stirpes. The trustees were additionally empowered to expend principal to the children for the benefit, health, welfare, or comfort of the child or to maintain the standard of living to which the child is accustomed (not to exceed twenty percent of the principal). If a child is a minor, then during the time of minority the trustees may, in their sole discretion, apply so much of the net income to the child so as to satisfy the child's maintenance, support, and education, accumulating the net income balance until the child reaches twenty-one, at which time it is paid out.

Trustees and executors were given broad powers to administer the estate and resulting trusts, and Kennedy named his wife and two brothers executrix and executors, to act by majority vote.[5]

JACQUELINE LEE BOUVIER KENNEDY ONASSIS
May 19, 1994

The widow of President Kennedy died leaving a will that is not surprisingly, expressive of gracious appreciation. For example, Clause One provides:

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[5]Last Will and Testament of John F. Kennedy (June 18, 1954), http://www.rongolini.com/jfk.htm.

> I give and bequeath to my friend RACHEL (BUNNY) L. MELLON, if she survives me, in appreciation of her designing the Rose Garden in the White House my Indian miniature 'Lovers watching rain clouds,' Kangra, about 1780, if owned by me at the time of my death, and my large Indian miniature with giltwood frame 'Gardens of the Palace of the Rajh,' a panoramic view of a pink walled garden blooming with orange flowers, with the Rajh being entertained in a pavilion by musicians and dancers, if owned by me at the time of my death.
>
> And Clause Two provides:
>
> I have made no provision in this my will for my sister, Lee B. Radziwill, for whom I have great affection because I have already done so during my lifetime. I do wish, however, to remember her children and, thus, I direct my Executors to set aside the amount of Five Hundred Thousand Dollars ($500,000) for each child surviving me of my sister, Lee B. Radziwill, and I give and bequeath the sum so set aside to the Trustees hereinafter named, IN TRUST, NEVERTHELESS, to hold the same, and to manage, invest and reinvest the same, to collect the income thereof and to dispose of the net income and principal for the following uses and purposes and subject to the following terms and conditions . . . .
>
> The terms and conditions establish a ten year charitable lead annuity trust for each child.

The balance of Ms. Kennedy's estate was left to the two children who survived her, John F. Kennedy, Jr. and Caroline Bouvier Kennedy. This balance included the family property on Martha's Vineyard, which was left to John and Caroline as tenants in common.

Ms. Kennedy also exercised her general power of appointment over a marital deduction trust that had been created by her late husband, President John F. Kennedy, for the benefit of her descendants.[6]

Ms. Kennedy utilized the descendants of her late father in law, Joseph P. Kennedy for her perpetuities savings clause, a widely used technique.[7]

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[6]Last Will and Testament of Jacqueline Kennedy Onassis, available at: https://www.livingtrustnetwork.com/estate-planning-center/last-will-and-testament/wills-of-the-rich-and-famous/last-will-and-testament-of-jacqueline-kennedy-onassis.html.

[7] Sitkoff and Dukeminier, *Wills, Trusts, and Estates*, 10th edition.

DWIGHT D. EISENHOWER
March 28, 1969

The most recent President to have been a general in our armed forces, Dwight D. Eisenhower, the 34th President, died on March 28, 1969. Eisenhower's will, after first directing that all just debts and funeral expenses be paid, listed several specific devises. These devises, ranging from $1,000 to $5,000, were made to military members and their wives or heirs.

Next, Eisenhower bequeathed all his tangible personal property, excepting his "writings" and "uncompleted writings," to various recipients. To a museum, he gave a painting of himself. To his wife, or his son if she does not survive him, all farm equipment, livestock, produce, furniture and household goods, automobiles and accessories, all clothing, and all papers and other documents not otherwise devised. To the Eisenhower Presidential Library, he gave all other non-personal or non-private documents and papers as determined by his son or alternative designee. The remainder of his property was bequeathed to the Eisenhower Foundation. Eisenhower then granted to his executors the absolute and sole discretion to determine the allocation of the above-mentioned tangible personal property.

Eisenhower directed that if his wife predeceased him, all real property and related buildings and improvements located in Gettysburg would be devised to his son.

The above-mentioned "writings" and "uncompleted writings" as defined by his contract with a named publisher were to be transferred to the publisher by his executors. The agreement was to be deposited in a safe deposit and trust company, to be held by his son in trust, and all advances, royalties, and payments should be made to this "Non-Marital Trust Share."

The residue of Eisenhower's estate was to be devised to this same trust company, to be administered as directed in the Indenture of Trust agreement. Eisenhower then listed all powers held by the executors and trustees, to be executed in their absolute discretion to the fullest extent of the law.

Eisenhower then noted the Indenture of Trust agreement, stating that the trustees, Eisenhower's son and a trust company have the authority to pay to Eisenhower's wife any and all funds needed to pay legacies, debts, administrative and funeral expenses, and all related taxes.

Nominated as trustees in this will are a trust company, Eisenhower's son, and two friends, and it is ordered that they need not post any bond in execution of their duties. If there is a vacant trustee position, a successor may be appointed by the remaining trustees, so long as neither Eisenhower's wife nor his son objected to the appointment.

A codicil served to give to any member of his family the ability to designate such papers and other documents to be excluded as being of a personal or private nature.[8]

HARRY S. TRUMAN
December 26, 1972

Harry S. Truman, the 33rd President, after directing that all funeral expenses and just debts be paid, transferred all his right, title, interest in and possession of all his papers relating to his various government roles and all of his remaining historical materials to the Harry S. Truman Library. This bequest came with direction that the materials be fully accessible by Truman's wife, daughter, and members of a named committee. Truman additionally required that because of the confidential nature of some of the papers, that they be kept separate from the non-classified documents and they only be available to Truman's wife, daughter, and the named committee. Truman then named his committee, consisting of five former employees, aides, and counselors of Truman's. Truman bequeathed all of his papers and historical materials not previously bequeathed to his wife and daughter, in equal shares. If either does not survive Truman, their share shall go to their issue, if any, reverting to the other if they leave no issue. If both predecease with no issue, it shall go to the library mentioned above.

Truman, in disposing of his estate, makes careful note of tax considerations. Because of these tax considerations, Truman devised a certain amount of his estate separately to his wife, daughter, and his daughter's issue. Truman devised one half of his "balance of my remaining estate," to his wife. His wife's share was to specifically include all jewelry, clothing, and personal effects, all automobiles, all household furniture and related goods, and all farm equipment and related machinery and animals.

Truman also devised a plot of land to a certain lodge organization, to be used as a site for a lodge hall. He directed that all taxes and related costs be taken out of the balance of his remaining estate.

After these devises, Truman declared the remainder to be "my residuary estate,"which he left in trust, to be held by the trustees and accordingly distributed. The trustees were to pay the net income from the trust to Truman's wife for her life as well as any principal as the trustees, in their absolute discretion shall determine to be appropriate in the interest of his wife. Upon the death of his wife, the trustees shall pay the principal to Truman's daughter, or if she does not survive him, to the issue of his daughter, per stirpes. If his daughter and her issue shall predecease his wife, the principal shall be paid outright to Truman's wife. Truman noted that the provisions in the will were in lieu of any dower or homestead, and all marital rights she may have on the estate.

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[8]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of Dwight D. Eisenhower,* WILLS OF THE U.S. PRESIDENTS 237-244 (1976).

Truman then described some of the powers available to the executors and defined what is meant by "issue" in his will. This section also contained a simultaneous death provision, which directed that in the case of such a death, or one where it is not apparent who died first, it should be treated as though the beneficiary predeceased Truman. Additional direction was given in regard to instruction in the case of a provision in the will operating to invalidate another provision or the will as a whole, that provision shall only be effective to the extent that it does not invalidate another or the will as a whole.

Truman nominated his wife, daughter, and a bank as the executors and trustees of his estate, and directed that in the event of death or other inability or unwillingness to act as a trustee, no successor or alternative trustees shall be nominated. The three trustees shall act by majority vote, and in the case of his daughter and the bank acting as dual trustees, his daughter's decision shall be controlling. The trustees and executors may also designate one or more of them, or revoke such ability, for one to execute all documents on behalf of all of them. Finally, Truman directed that no bond need to be posted for their performance as executors or trustees.

The trustee's and executor's powers are then described again, in more detail, enumerating the powers in a more comprehensive list. This list allowed the trustees/executors to hold all real and personal property; invest, reinvest, and keep invested any proceeds; sell at public or private sale any real and personal property; permit moneys held to be uninvested; mortgage, exchange, or otherwise dispose of property; deposit funds in banks; consent to or oppose any agreement, merger, or reorganization, or other action; vote by person or proxy; exercise conversion principles, abstain from enforcing any claim; and other such related powers.

Specific instructions regarding the balance of Truman's remaining estate are then described, giving the trustees additional direction with how to handle the financial decisions of the trusts.

Truman's first codicil served to make numerous additional specific monetary bequests to various family members, employees, friends, and children of friends. These ranged from $500 to $1,000, with one person receiving just $5. Next, Truman gave direction for his burial, stating his desire to be buried on the premises of the Truman Library, and directing that an obelisk with an inscription be erected, should the executors decide. Finally, Truman appointed attorneys for the executrix and executor.

In Truman's second codicil, he cancelled the devise of his books to the Truman Library, and amended several other provisions with new language to clarify other devises.[9]

[9]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of Harry S. Truman*, WILLS OF THE U.S. PRESIDENTS 215-231 (1976).

FRANKLIN D. ROOSEVELT
April 12, 1945

Franklin Delano Roosevelt, the 32nd and longest serving President, began his will by directing that his executors pay all just debts and funeral expenses as soon as practicable. Next, the will provided that all taxes for gifts, devises, and bequests be paid from the residuary of the estate, not charged to the donees themselves. The executors were then directed to construct a simple grave stone and the sum of $5,000 to be paid to St. James' Church for the upkeep of the Roosevelt family plots and general cemetery upkeep. To the Georgia Warm Springs Foundation, Roosevelt devised all land in Georgia owned by him at the time of his death. Roosevelt devised to each employee or servant for whom he pays their salary, the sum of $100. To his wife, Roosevelt left the lifetime use of any personal property not bequeathed to the Georgia Warm Springs Foundation, so long as she notifies the executors in writing of her intention to take possession of the items no later than six months after Roosevelt's death. Roosevelt additionally noted that she should not be required to post a bond for the property selected, and that the trustees need not account for the preservation of said property.

Property not selected by Roosevelt's wife may then be selected by his children or their heirs, with each individual child's share not to exceed one-fifth of the total value of the remaining property. Roosevelt directs that the selection must be unanimous among the children or heirs, and must be made by registered mail no later than three months after Roosevelt's wife's selections or such time as her window to claim property expires. Roosevelt allowed his executors full rights to contract for heirs or their assigns and stand in the place of any which may be under the age of twenty-one. Roosevelt provided for the potential lack of unanimous agreement on property selection by the children or heirs, allowing a system whereby there will be periods for each child (or their issue, stepping in the place of the child) to select property, moving from oldest to youngest child. Roosevelt directed that any property remaining shall be given to the Franklin D. Roosevelt Library. Any property not accepted by said library is to be sold by the executors at public or private sale.

Roosevelt's will additionally established a trust fund with the residuary of the estate, with one-half of the income to be paid to Roosevelt's wife and the other half paid to his longtime secretary, Marguerite Le Hand. These payments were to be made annually to his secretary for the life of his wife, which is of particular interest given the allegations of an affair between Truman and Ms. Le Hand. The trustees may, in their discretion, also pay sums to meet the medical care needs of his secretary, not to exceed $1,000 per year. Upon the death of his wife, Roosevelt empowered the trustees to continue to provide for Roosevelt's secretary for the duration of her life. At the death of Roosevelt's wife, the trustees had the discretion to apportion an amount to be applied for the benefit of Marguerite, to be put into a separate trust. The funds remaining in the trust for Roosevelt's wife were to be split into two equal portions. The first of those portions was to be further split among Roosevelt's heirs or their issue, per stirpes. The second portion was to be split into as many equal trusts as there are heirs or their issue surviving at that time. Upon the death of Marguerite, the trustees shall pay out Marguerite's trust res to Roosevelt's heirs or their issue, per stirpes.

Roosevelt nominated one of his sons and two friends to be executors and trustees of the estate. Roosevelt additionally provided for an alternative executor and trustee should one of the above resign, predecease, or otherwise not be willing or able to fulfill his duties, that being a bank or trust company appointed by the remaining executors. Roosevelt additionally provided that the executors need not post any bond or other security in the execution of their duties.[10]

HERBERT C. HOOVER
October 20, 1964

Herbert C. Hoover, the 31st President, began his will with two devises of $10,000 each to two named individuals. Next, a trust was established and two trustees named, to hold $50,000 for the benefit of his secretary, Bernice Miller. Specific instructions on the trust included payment of $5,000 annually out of principal, payment of the net income to the beneficiary, the trust term to be set as the life of the beneficiary or payment of all funds, and that any remainder after the trust term expired to be added and disposed of through the residuary estate.

Various monetary bequests followed, ranging from $1,500 to $5,000 and going to friends, employees, and his executors.

To a son, Hoover left several pieces of art, as well as $5,000 each to him and his wife outright to each who survived him. To another son, Hoover left a certain painting, with the remainder of Hoover's paintings to be split between the sons amicably and within 90 days of Hoover's death. If they cannot agree, Hoover directed his executor to split the remaining art as equally as he can.

Several specific devises of property followed: to the Herbert Hoover Presidential Library, all of Hoover's medals; to his daughter-in-law, all personal belongings not otherwise disposed of in the will; and to the Hoover Foundation, all memorabilia, documents, personal papers, and books, with the desire that it share certain pieces with Stanford University.

Hoover directed that the residue of his estate be split into three equal shares to be held by a certain trust company for the benefit of Hoover's two sons and wife. Hoover instructed that if any portion of the residuary is deemed ineffective or invalid, that portion shall be devised to a named son or that son's heirs, per stirpes.

Hoover appointed his two sons and a friend as executors, and directed that they need not file an inventory, provide an accounting, or post a bond in the execution of their duties. Hoover meticulously outlined the powers available to them, giving a comprehensive list of the actions they

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[10]Copy of Last Will and Testament of Franklin D. Roosevelt, Franklin D. Roosevelt Presidential Library and Museum (November 12, 1941), http://docs.fdrlibrary.marist.edu/psf/box23/A903aj01.html.

are authorized to undertake. Finally, Hoover directed that all taxes and associated costs be paid out of the residuary estate.[11]

JOHN CALVIN COOLIDGE
January 5, 1933

John Calvin Coolidge, the 30th President, left a will which was just 23 words of operative testamentary language. It stated; "Not unmindful of my son John, I give all my estate, both real and personal, to my wife, Grace Coolidge, in fee simple."[12]

Coolidge's will served to disinherit his son and seemed to minimize any potential challenge to the will by adding the "not unmindful of my son" language. No provision was made for the potential situation in which Coolidge outlived his wife. In that case, the estate would pass by intestate succession, presumably to Coolidge's son.

WARREN G. HARDING
August 2, 1923

Warren G. Harding, the 29th President, left a will which, after directing all just debts and funeral expenses be paid, devised to his wife their residence in Ohio and other real property. Harding also devised to his wife the income from $100,000 invested in government bonds or securities, as well as dividends of all stock held by Harding's company, to be held in trust by the executor and paid in semi-annual installments. Harding included a provision that required his executor and trustee to seek the approval of the probate court before changing any investment holdings. Upon her death, the principal of these investments would pass to Harding's brother and three sisters, share and share alike. If any of his siblings did not survive Harding, the share passed to their issue or, if they leave no issue, to the surviving issue.

Harding's will directed that his father receive a life estate in another Ohio residence, and the income and interest from $50,000 in government bonds to be held in trust by his executor and paid to him in semi-annual installments. Should his father predecease him, his share was to be distributed among Harding's brother and sisters in the same method as above. Upon his father's death, the home in which he resided would pass in fee simple to Harding's sisters then living.

Harding's wife was also left all personal property contained in their home, absolutely, but with the request that she give a ring and a watch to each of the three sons of his brother.

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[11]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of Herbert Hoover*, WILLS OF THE U.S. PRESIDENTS 190-194 (1976).

[12]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of Calvin Coolidge*, WILLS OF THE U.S. PRESIDENTS 186 (1976).

The will also directed several general monetary bequests to be made to family, certain employees, two churches, and the city of Marion, Ohio. Harding's will also directed that aside from a simple grave marker, no part of the estate be used for a monument.

Finally, Harding appointed a friend as executor and trustee and directed that the Probate Court of Marion County confer upon him the authority under the laws of Ohio and his will.[13]

Harding included a provision which required his trustee to submit for approval any change in investment of the trusts with the probate court.

THOMAS WOODROW WILSON
February 3, 1924

Thomas Woodrow Wilson, the 28th President, first directed that after payment of all just debts, all real and personal property owned by him is to be devised to his wife for her lifetime. He requested that she distribute among his daughters any items of property that belonged to their mother, Wilson's first wife. Wilson also bequeathed the lesser of $2,500 or one-third of the income of his estate, annually, to his daughter, so long as she remains unmarried.

Upon the death of his wife, Wilson directed that the estate "revert" to his children or their issue, "share and share alike" with each other or with children of Wilson and his wife, should they have any. The death of Wilson's wife would also end the income payments to Wilson's daughter. Finally, Wilson's wife was named executrix.[14]

WILLIAM HOWARD TAFT
March 8, 1930

William Howard Taft, the 27th President, began his will by directing that various specific monetary bequests be made, including $10,000 to Yale University, $5,000 to his secretary, and several smaller bequests to friends.

Taft next ordered that all his papers of whatever description and wherever situated, be devised to his three children, to be done with as they please, after consultation with their mother.

To his wife, Taft devised the residue of his estate, absolutely, or if she does not survive him, then to their children, but not in equal shares. Taft directed that his two sons, or their issue, each receive a one-quarter share and his daughter, or her issue, receive a one-half share.

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[13]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of Warren G. Harding*, WILLS OF THE U.S. PRESIDENTS 180-182 (1976).

[14]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of Woodrow Wilson*, WILLS OF THE U.S. PRESIDENTS 176 (1976).

Taft's wife was appointed executrix, and he requested that she need not give bond or file an inventory in the execution of her duties. Taft nominated a son to serve if Taft's wife does not survive him.

The first codicil served to acknowledge the pledges to be made to Yale consisting of five annual payments of $2,000, and that any payments made during Taft's lifetime be counted against the legacy. Additionally, the first codicil made a $5,000 bequest to a school founded by Taft's brother. His second codicil made an additional devise of $2,500 to a church and decreased the devise to his brother's school to $2,500.[15]

THEODORE ROOSEVELT JR.
January 6, 1919

Theodore Roosevelt Jr., the 26th President, began his will by making note of a prior gift of silver to a daughter, and he directed that the remaining "silver, plate, and plated ware" be split equally among his other children.

Roosevelt then directed that the executors establish a trust fund of $60,000, to be split into as many shares as Roosevelt had living children, or their issue, at the time of his death.

As to the residue, Roosevelt directed the executors to collect and receive the rents, profits, interest and income, to be applied for the use and benefit of Roosevelt's wife during her life, vesting in her the right to dispose of the principal by will. If Roosevelt's wife failed to exercise this right, the takers in default would take by stock. Roosevelt's executors were additionally ordered to hold in trust any amount to be distributed to an "infant" beneficiary in trust until such time as that infant reaches twenty-one years, to be applied at the trustee's discretion for their use in the interim.

Roosevelt appointed his wife, son, and a cousin to be executrix and executors and they were directed to sell or dispose of all real or personal property held by the estate. They were given broad discretion as to when and in what manner they sold estate assets, as well as how they appraised these assets, and that they would not be responsible for any losses arising therefrom. Roosevelt specifically ordered that the executors would not be liable for any change in investment in the estate, nor would their actions in appraising or selling estate assets be subject to challenge or appeal.[16]

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[15]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of William Howard Taft*, WILLS OF THE U.S. PRESIDENTS 170-172 (1976).

[16]Theodore Roosevelt, *Last Will and Testament of Theodore Roosevelt*, Theodore Roosevelt National Park, http://www.theodorerooseveltcenter.org/Research/Digital-Library/Record?libID=o274153.

EDITH KERMIT CAROW ROOSEVELT
September 30, 1948

Mrs. Roosevelt died on September 30, 1948, nearly thirty years after her husband, Theodore Roosevelt Jr., in Oyster Bay, Nassau County, New York. Her will was executed two years before her death. She appointed her friend and advisor William M. Cruikshank and Bank of New York as co-executors of her will and as trustees of the testamentary trusts.

Mrs. Roosevelt and her husband had four sons and one daughter. Mrs. Roosevelt also had a step-daughter, from President Roosevelt's first marriage. Sadly, three of her sons predeceased Mrs. Roosevelt, so she provided for her surviving children, her step-daughter, and her two widowed daughters-in-law by establishing testamentary trusts. To each of her home servants at Sagamore Hill, she left $50 per person for each year of service. These gifts were made outright (it was customary to provide for servants in this day).

Mrs. Roosevelt purchased a second home in 1927 in Connecticut. In her will, she wrote, "[i]t is my hope and my wish that some or all of my children and grandchildren may wish to occupy from time to time my house at Brooklyn, Connecticut." She left the estate, and all associated personal property, to her trustees in trust for the lifetime of her children, and provided that her children and grandchildren could use the property rent-free. The trust could also terminate before the deaths of Mrs. Roosevelt's children. Trust termination required the majority vote of the surviving children and of those grandchildren who had reached age twenty-one. However, the collective vote of the adult grandchildren was to count as one vote.

Finally, Mrs. Roosevelt held powers of appointment under the wills of her husband, President Roosevelt and her uncle, John Carow. She released and relinquished both powers five years before her death, likely because of changes to tax laws concerning apportionment. For the avoidance of doubt, her will expressly disclaimed her intention to exercise either power.[17]

WILLIAM MCKINLEY
September 14, 1901

William McKinley, the 25th President, by his will left all real estate, wherever situated, as well as all income from any personal property, to his wife, Ida. McKinley additionally directed that his mother receive an annuity of $1,000 per year for her life, and at her death the sum to be paid to McKinley's sister. The will provided that if the income from his property is not sufficient to pay the annuity to his mother and provide for the "great comfort" of his wife, then personal property of the estate shall be sold until they can be satisfied. This required the estate to stay open until the

[17] *In re Proving the Last Will and Testament of Edith Kermit Roosevelt*, Surrogate's Court, County of Nassau (1948).

death of McKinley's wife. Upon the death of his wife, McKinley directed that whatever property remain in the estate be split among his brothers and sisters in equal shares.[18]

STEPHEN GROVER CLEVELAND
June 24, 1908

Stephen Grover Cleveland, the only President, to date, to serve non-consecutive terms, served as the as the 22nd President and 24th President. Cleveland's will directed that he be buried wherever he may reside as of his death, only to be moved if necessary to be alongside his wife, "in accordance to her desire." Cleveland also directed that a small monument with a brief inscription on it, of moderate expense, be erected at his grave site.

A bequest of $3,000 was made to a niece, as well as bequests of $2,000 to four other nieces were all to be paid as soon as practicable. Additionally, a watch and chain were bequeathed to a friend and a seal ring to another friend, who was also the executor of the estate. To his two sons and two daughters:

> [T]he sum of then thousand dollars ($10,000) each, to be paid to them respectively as they shall each arrive at the age of twenty-one years. Until these legacies are paid, or shall lapse, they shall be kept invested, and the income therefrom shall be paid to my wife; and the aggregate of said income, shall be applied to her to the support, maintenance, and education of such children and in such manner and manner and in such proportions as she shall deem best . . . .

If, however, either daughter ceased living with their mother prior to their legacy being paid, then income derived from their share shall be paid to the daughter directly. If any child died before his or her legacy is paid, the legacy is to be paid to his or her child or children, and if they have none, the gift shall lapse to the residuary estate. The residuary, in whatever form, was directed to be paid to Cleveland's wife. Finally, Cleveland's will directs that his wife be named executrix and his friend executor of his estate.[19]

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[18]William McKinley, *Will of William McKinley*, ANCIENT, CURIOUS, AND FAMOUS WILLS 404-405 (Virgil Harris, ed., 1912).

[19] Grover Cleveland, *Will of Grover Cleveland*, WILLS, ESTATES, AND TRUSTS: A MANUAL OF LAW, ACCOUNTING, AND PROCEDURE FOR EXECUTORS, ADMINISTRATORS, AND TRUSTEES 714-715 (Thomas Conyngton, Harold C. Knapp & Paul W. Pinkerton 1921).

BENJAMIN HARRISON
March 13, 1901

Benjamin Harrison, the 23rd President, died leaving a will which, after the payment of just debts, directed that a devise of $100,000 be made in trust for the benefit of his wife. Harrison directed that a professional trust company be appointed trustee. The trustee was ordered to invest the funds "with the greatest prudence, at the best rate of interest consistent with security." The trustee was also directed to make semi-annual payments to his wife for her life, consisting of the "interest and income" from the trust, and any loss to the principal of the trust "shall be made good" from the residuary estate. At the death of his wife, the unpaid interest and income was to be paid to her legal representative, and the principal of the fund was to become part of the residuary. Harrison's wife was also devised the sum of $15,000.

Next, Harrison bequeathed $10,000 for his daughter to be held in trust by Harrison's wife. The trust was for the benefit of his daughter during her minor years, to be paid outright to her when she becomes of age or marries.

A trust was established for a grandson with a trust company, to be invested and the proceeds reinvested, until he reaches the age of twenty-one. Harrison directed that if his grandson need the funds for his comfortable support or completion of his education, the trustee may distribute such funds as necessary to facilitate these ends. Should his grandson die before reaching twenty-one, Harrison directed these funds become part of the residuary estate.

Several monetary bequests followed, given to various family members ranging from $500 to $2,500, as well as a lifetime annual annuity of $600 to his sister, $500 bequests to several charitable organizations, and $500 to a secretary.

Specific bequests of furniture and other household goods were made to two of Harrison's children and his wife, and Harrison requested that no bond or inventory of this property be required.

To his wife, Harrison also left his home and all related property, "for and during the full term of her natural life," with the taxes and any repairs that may be necessary on it to be paid by the executors out of the residuary estate. Harrison's will also directed that Harrison's wife receive the couple's summer lodge and all related property, in fee simple.

Harrison accounted for the potentiality of having additional children, leaving each the sum of $10,000. If a son is born, the son shall "bear [Harrison's] name" and also receive Harrison's sword and sash. These items would otherwise go to Harrison's son from a previous marriage. This older son's debt to his father, however, was remitted and the executors were ordered to cancel any evidence of indebtedness they may find.

Harrison next appointed his wife's sister as guardian of their daughter should his wife die before their daughter turns the age of majority. Harrison additionally ordered that the guardian

provide her a suitable home and that funds be allocated to her guardian from the trust to provide for this. This provision was in addition to the others provided for Harrison's daughter.

Additional specific bequests were made of various other pieces of personal property which Harrison wished to present to a "Historical Society where it might be kept safely and together ... but no suitable place or organization being now available here I make the following disposition. ..." This disposition resulted in the division of the assets among his wife, son, daughters, and grandson. If any of the devisees predecease Harrison, his or her share is to go to his or her issue then living. This is excepting any papers, manuscripts or particular paintings, which go to various alternative recipients.

Harrison devised the residue of his estate to be split into equal shares of as many as he has children living at his death, and an additional share for any issue of any child that may have died leaving issue that survive Harrison. One such share is to be given to his son for the support and education of the son's heirs. Another share is to be given to a daughter from his previous marriage in fee simple, if she survives Harrison. If she shall predecease Harrison and leave children, her share is to be devised in trust for her children' benefit. To his daughter from his current marriage, he leaves her share to her outright.

Finally, a professional trust company is named executor of Harrison's estate.

Harrison's codicil served to increase the devise in trust to his wife from $100,000 to $125,000, clarifying that his will directed the executors to pay all taxes and costs of repair and insurance on his house, make an additional conditional bequest to a church, and state that no gifts given during his life shall count as a charge against the legacies or bequests.[20]

In sum, Harrison's will contained complex and thorough provisions for distribution of property, and contained alternative distributions mainly concerned with new children of his being born and his children or wife predeceasing him. Harrison seemed to favor his current wife and their child over his children born from his deceased wife, even diverting a particular devise of a sword and sash from his older son to a potential new son, if one is born.

CHESTER A. ARTHUR
November 18, 1886

Chester A. Arthur, the 21st President, left a will first directing that all just debts and funeral expenses be paid, and then bequeathed the sum of $500 to his "faithful and devoted" servant.

Arthur bequeathed all the residue to his executors, to be held in two equal trusts. The first trust was to pay the rent, income, and profit to his son, until he reaches the age of thirty, when his

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[20]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of Benjamin Harrison,* WILLS OF THE U.S. PRESIDENTS 148-155 (1976).

share is to be paid to him outright. If his son does not survive him or live to the age of thirty, Arthur directed that his share is to go to his issue then living or, if none, to Arthur's daughter. Arthur's daughter was to receive the second trust, being paid the rent, income, and profit until she reaches the age of twenty-three, at which time she is to be paid her share outright. If she predeceased Arthur or did not live to the age of twenty-three, her share is to be paid to her issue then living or, if none, to Arthur's son.

Next, Arthur directed that his executors continue his investments and to invest any moneys of his estate in bonds secured by real estate or in U.S. or New York state or city bonds, or of a particular railroad company. The executors were also empowered to sell, devise, partition, and deed all real estate wherever located. Arthur appointed his sister and three friends as executrix and executors of his Last Will and Testament, with his sister also being appointed guardian of Arthur's daughter during her minority.[21]

JAMES A. GARFIELD
September 19, 1881

James A. Garfield, the 20th President, was shot by an assassin on July 2, 1881 and died intestate seventy-nine days later.[22]

RUTHERFORD B. HAYES
January 17, 1893

Rutherford B. Hayes, the 19th President, first directed that all just debts be fully paid. Hayes' will then bequeathed his home, property and all related personal property to his five children "in common without sale or division," until such time as all parties or their surviving heirs agree to sell or divide. The residue of Hayes' estate, both real and personal, was bequeathed equally among his five children, with one son's share being charged $25,000 for the sum advanced to him. Hayes' will ordered that one of his daughter's shares would be held in trust by his son, with payments made to her for her benefit. Hayes' three sons were named executors of the estate, giving them full power to sell or convey property, contract, and ensure they need not post bond or file an inventory of the estate.[23]

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[21]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of Chester A. Arthur*, WILLS OF THE U.S. PRESIDENTS 138-139 (1976).

[22]Herbert Ridgeway Collins & David B. Weaver, *James A. Garfield*, WILLS OF THE U.S. PRESIDENTS 135 (1976).

[23]Rutherford B. Hayes, Last Will and Testament of Rutherford B. Hayes, REPORTS OF CASES ARGUED AND DETERMINED IN THE OHIO CIRCUIT COURTS 94 (Ohio Circuit Courts & William Tossel, eds.,1898).

ULYSSES S. GRANT
July 23, 1885

Ulysses S. Grant, the 18th President, died intestate.[24]

ANDREW JOHNSON
July 31, 1875

Andrew Johnson, the 17th President, died intestate and left an estate estimated to be worth as much as $200,000. Johnson's wife was appointed administratrix of his estate. Her death six months later caused the court to appoint Johnson's sole living son, Andrew Johnson, Jr. as successor administrator. Johnson's daughter deeded the family home to Johnson, Jr. About one month later, Johnson, Jr. died, without issue and without administering his father's estate.

Litigation ensued between Johnson, Jr.'s widow and Johnson's daughters over the home and other estate assets. The daughters were granted the home through settlement and purchased most of the household and presidential effects in a court-ordered sale.[25]

ABRAHAM LINCOLN
April 15, 1865

Abraham Lincoln, the 16th President, died intestate. Supreme Court Justice David Davis was appointed administrator of Lincoln's estate after a personal request by Lincoln's son. The estate, worth $110,296.80, had only $38.31 in debts and it passed equally to Lincoln's wife and two living children. Additionally, Congress voted to award a year's salary of Lincoln to his wife. The payment was characterized as a donation directly to Mrs. Lincoln, and as such, it did not pass through his estate nor was it subject to tax. Mrs. Lincoln could have received an additional cash allowance as a widow but she denied it. Justice Davis refused any compensation for his services or for the expenses he incurred, which, for an estate this size, would have been $6,600.[26]

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[24]Herbert Ridgeway Collins & David B. Weaver, *Ulysses S. Grant*, WILLS OF THE U.S. PRESIDENTS 129 (1976).

[25]Herbert Ridgeway Collins & David B. Weaver, *Andrew Johnson*, WILLS OF THE U.S. PRESIDENTS 126 (1976).

[26]Andy Mayoras and Danielle Mayoras, *Are You Better Prepared Than Abraham Lincoln Was?*, Forbes (December 4, 2012), http://www.probatelawyerblog.com/2012/12/are-you-better-prepared-than-abraham-lincoln-was.html.

MARY TODD LINCOLN
July 16, 1882

Mrs. Lincoln, the widow of the 16th President, executed her will on July 23, 1873. Her document referenced the fact that her husband's assassination eight years earlier made her aware of the "uncertainty of life."

Mary devised her house at 375 West Washington Street in Chicago, Illinois to her son Robert T. Lincoln and, if Robert should not survive, then to his children equally as they reach age twenty-one.

She also disposed of $56,000 of United States registered bonds, as well as personal articles including valuable clothing and jewelry.[27]

JAMES BUCHANAN JR.
June 1, 1868

James Buchanan Jr., the 15th President, began his will by directing how he is to be buried, and ordering that his executors pay his debts and funeral expenses out of his personal estate not otherwise bequeathed.

Buchanan next directed the bequest of all of his "books, plates, beds, bedding, and all the house hold and kitchen furniture" belonging to him at his death equally divided among a niece, nephew, and brother. These items were to be divided by the parties themselves and Buchanan wished that no inventory or appraisal of this property be made. Several additional devises followed, including all his apparel, gold watch and chain, and seals to his brother; $3,000 to a friend; two loan certificates, or the sum of $2,000 in trust if he does not hold the certificates at his death, to the City of Lancaster for the purchase of fuel for the city's indigent women; and $1,000 to a certain Presbyterian church. Buchanan's will additionally directed that all the real estate be sold by his executors when they deem best and the proceeds applied to his residuary legatees, otherwise, the income and rents from all real estate shall be applied in the same way.

Buchanan directed that the proceeds from the sale of real estate as well as all remaining personal property be split among his residuary legatees in the following manner: one-fourth to a niece, one-fourth to his brother, one-fifth to a nephew, and the remainder split between various named nieces and nephews, in varying shares. Some of these legacies would be held in trust until the legatee reached the age of twenty-one, with the executors having the discretion to apply the interest and principal of their legacies to two of the children, for their education and support.

Buchanan appointed two executors, his brother and a friend, giving them particular instruction to keep funds for a certain niece secure and separate from that of her husband.

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[27]Jason Emerson, *The Madness of Mary Lincoln*, 177 (2007).

Buchanan executed three codicils. The first directed that his executors apply a $14,650 sum owed to Buchanan by a nephew to the residuary legacy of that nephew. The first codicil also made an additional $2,000 bequest to the widow of one of Buchanan's nephews. The second codicil served to direct his executors to pay to a publisher a sum not to exceed $1,000 to produce a biographical book, a $5,000 bequest to the wife of the publisher, in recognition of work already done by her husband; as well as $100 bequests to three domestic employees of Buchanan. Buchanan's final codicil devised his home and related property to a niece, with the executors deducting the sum of $12,000 from her residuary legacy.[28]

FRANKLIN PIERCE
October 8, 1869

Franklin Pierce, the 14th President, began his will by first devising to his brother $7,000, to be offset by any amount his brother may owe him at the time of his death. To the wife of his brother, Pierce left the sum of $3,000 to be held in her own right. Several other devises followed, including $10,000 to his nephew; $1,000 to his sister-in-law, to be reduced by two advancements totaling $200, and various other bequests ranging from $100 to $500. In total, Pierce included devises of art, weapons, relics, cash, and other items to fifty-one people.

Specific devises of property included several swords to certain named nieces and nephews. To certain military affiliates, Pierce left various items, including pistols, war memorabilia, a cane, and a badge.

The residue of the estate was left to his nephew. The will contained a clause stating that any bequest that would be made to a deceased individual "such bequest will lapse and be taken as to be and treated as mull and void." Finally, Pierce appointed a friend as executor of his estate.[29]

MILLARD FILLMORE
March 8, 1874

Millard Fillmore, the 13th President, despite having a will, deferred some of his estate distribution to the laws of New York. Fillmore believed these laws would provide as "equitable a distribution of the little property which I am likely to leave" as he would have by will. Despite this belief, Fillmore still made provision for certain deviations from state law distribution. Particular attention was made to him and his wife's antenuptial agreement. Fillmore expressed his deep adoration for his wife and son, and stated that while the antenuptial agreement be followed, it was his ultimate wish that his wife and son share equally in the net income of the estate.

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[28]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of James Buchanan*, WILLS OF THE U.S. PRESIDENTS 116-119 (1976).

[29]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of Franklin Pierce*, WILLS OF THE U.S. PRESIDENTS 110-112 (1976).

Next, Fillmore released his two brothers from any claim he may hold on either of them. One of Fillmore's brothers additionally received a one-hundred acre farm in Michigan. To Fillmore's two sisters, each was given an annual annuity of $400 during their respective lives, to be paid quarterly, and "free from all claim or control of her husband." Additionally, Fillmore left a $1,000 philanthropic bequest to the Buffalo Orphan Asylum. The residue of the estate was left to the operation of the antenuptial agreement, which left one-third of that to his wife, with the remaining two-thirds to the operation of the laws of New York. Finally, Fillmore appointed his wife, son, and close friend as executrix and executors of his estate.

Two separate codicils were subsequently made, the first providing for an increase in the annuities granted to his sisters, from $400 to $600. The second codicil replaced the devise of the farmland to his brother with an annual annuity in the amount of $500. The second codicil additionally provided that after the payment of funeral expenses, just debts, and the gift to the Orphan Asylum, all personal property be sold and the proceeds invested in U.S. or New York bonds, or New York Central & Hudson River Railroad bonds, with the proceeds to be paid to his wife during her life, thereafter, to be distributed by state law.[30]

ZACHARY TAYLOR
July 9, 1850

Zachary Taylor, the 12th President, began his will with several specific bequests to his wife, including three large warehouses and a lot, 105 shares of bank stock, and several slaves. She was also left all of the household furniture of every kind Taylor died possessed of, that she may dispose of however she wishes.

To his son, he gave two plantations, to dispose of however he may wish, as well as $20,000 to be paid to him by several merchants in New Orleans from the crop for that year.

To one daughter, Taylor left $11,000 to be paid to her by the same merchants as mentioned earlier, after the payment to her brother is made. This daughter was also bequeathed a slave and the slave's four children. Taylor included instruction that should the money in the hands of the merchants not satisfy the daughter after paying the son's legacy, then the $11,000 be guaranteed in the following year's crop with 10% interest.

To Taylor's other daughter, he left sixteen shares of the Louisville Gas Bank, as well as any remainder in the hands of the merchants after the above two legacies are paid. Taylor accounted for the potential discrepancy by also bequeathing her an additional $10,000 at 10% interest to be paid out of the net proceeds of the plantation's crops in the following years.

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[30]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of Millard Fillmore*, WILLS OF THE U.S. PRESIDENTS 104-106 (1976).

Taylor next expressed his wish that his plantation and servants be kept together for a term of ten years, and after paying the above legacies, the net proceeds be split equally between Taylor's two daughters, until they each receive the sum of $20,000, in addition to their previously mentioned devises. At such time, the net proceeds are to be split equally among all of Taylor's children until the end of the ten year term, at which time the plantation is to be split into three equal portions and devised to the three children.

Taylor next noted his debt to a certain individual in the sum of $1,000, and the desire it be paid. Additionally, Taylor requested that his children ensure his servants be kindly treated and only moderately worked, and the old servant taken care of and made comfortable. Finally, Taylor appointed his friend, who was a judge, executor of his estate.[31]

JAMES K. POLK
June 15, 1849

James K. Polk, the 11th President, began his will by stating that his executors pay his just debts out of his estate.

Next, the will directed that Polk's brother receive a remainder interest in a home and lot in Tennessee in which their mother then resided. To his orphan nephew, Polk left all his lands in Arkansas given to him by the United States. Polk also directed that Polk's wife give "such further aid and assistance" to the nephew, to be taken from Polk's estate. These discretionary payments are contingent on the finding that he is, in her judgment, worthy of such assistance.

To his wife, Polk left a life estate in the dwelling home and all lands in Nashville, and that she may alter the premises and lands as she may deem proper. Despite having no children of his own, Polk expressed concern that only those related to he and his wife by consanguinity be allowed to reside in the home, forever. In an attempt to continue this in perpetuity, Polk established the conveyance of the property at his wife's death to the State of Tennessee, to act as trustee for the benefit of any of Polk's heirs then living or in the future. If at any time there are no such blood relatives bearing the name Polk, the home would be open to "other of my blood relations as may be designated by the said State to execute this Trust." Polk charged whoever may reside in the home to pay all taxes and to maintain the condition of the property and home as well as of the Polks' tomb. This home, though, was torn down after Mrs. Polk's death and their graves moved to the Capitol grounds.

Polk also left his wife the rest and residue of his estate, all debts to be collected and securities owned or due, to her "and her heirs forever." While Polk left the residue to his wife, he also expressed a wish that upon his wife's death she split the residue as equally as practically possible

[31]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of Zachary Taylor*, WILLS OF THE U.S. PRESIDENTS 99-100 (1976).

between her relatives and his own, as she may deem them worthy to receive it. Polk also directed that should he survive her, all his slaves shall be emancipated upon his death. If he should predecease her, he expressed confidence that she would emancipate them upon her death.

Polk nominated his wife and his two friends as executrix and executors of his will.[32]

JOHN TYLER
January 18, 1862

John Tyler, 10th President of the United States is the third, and most recent, President to be a graduate of the College of William and Mary. Tyler's will began by directing that he be buried "with no unnecessary expense," and with his wife to select the specific spot in the Sherwood Forest area for him to be buried. He directed that a simple gravestone of granite or marble be erected and that also a suitable memorial be erected over his parents' grave site, should he not do this during his life.

To his wife, Tyler left his house and lot on the Hampton River, and directed that his executors make the final payment due on this land with any real or personal property in his estate, as the first two were made with a devise to his wife from her brother of $10,000. Tyler also subjected his estate to the payment of any balances which may be clear of the $10,000 received from his wife in her inheritance, over and above the purchase of said lot and improvements. Tyler's wife was also left all real and personal property of the estate on the condition that she remain a widow. Tyler noted his desire to place in her hands all that arises of the income of the estate so she may live in comfort "and acquit herself of the high responsibilities of a mother." At her death or remarriage, the above income shall be paid to the survivors of Tyler's children by her. Tyler noted the potentiality that his wife neglect their children in the event of remarriage, and that Tyler principally wanted to ensure his children would be taken care of.

Tyler appointed three of his sons and two sons-in-law as "Literary Executors," bequeathing to them for revision and publication all of Tyler's papers relating to his biography and public affairs. Tyler left to his wife all autographs and all other private papers not relating to public affairs.

Additionally, Tyler left to his wife all horses and carriages, as well as a coachman and "anyone of the boys she may select as a footman." He noted that she may use all his property without liability for waste, and that she need not get the estate assets appraised, but that she does submit an inventory of all personal property to the court. Tyler's wife was also given all power to sell any and all of his personal estate as she may deem best to satisfy his debts.

To his daughter, Tyler left her her choice of the "Negro girls" under her own age as a maid servant during her mother's lifetime and while she remains a widow. Tyler also directed that his

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[32]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of James K. Polk*, WILLS OF THE U.S. PRESIDENTS 93-95 (1976).

wife select for each of their boys a "Negro boy" as his personal property upon attaining the age of twenty-one. He noted that the execution of the above be superseded if his wife remarries.

Tyler also took care to ensure that direction was given that his wife take care of two of Tyler's servants, that they may be comfortable in their old age.

Tyler acknowledged the children of his first marriage in his will. He indicated that they were not left anything as they were adults and the children of his new wife were still dependent on him for support.

Tyler appointed his wife sole executrix, expressing desire that the court permit her to qualify without giving security.

Tyler executed two codicils. In the first codicil, executed on March 13th, 1860, Tyler substituted the payment to be made to his wife in regard to the home purchased with a bequest of all of the furniture of every description which was purchased with the property and from his quarters. Tyler also vested with his wife the power to sell or dispose of any slaves who may prove refractory. Tyler also expressed his desire that one of his elder sons or his brother qualify as the guardian of Tyler's children who may be under age when he passes.

Tyler's second codicil, executed on October 29, 1860, served to vest in his wife the full power and authority to sell and convey all real and personal property in recognition of events which have occurred since the execution of the will which may make this necessary. The power to act in the above manner must be done "upon the concurrence in such opinion" of Tyler's son and brother-in-law, in writing. The power to sell would continue while Mrs. Tyler remained his widow.[33]

WILLIAM HENRY HARRISON
April 4, 1841

William Henry Harrison, the 9th President, first directed that his estate pay his just debts and that specific parcels of land be sold. Harrison further directed that any deficiency resulting from application of the above sources of funds be satisfied by the executors from the sale of other parcels of land that they may deem proper. Harrison further noted a specific lot be partitioned and sold to pay back a bond holder of Harrison's, not because of any legal or equitable obligation, but as the result of a "verbal bargain" made, and that all funds received should be considered a "gratuity."

Harrison gave his executors full powers over his property, and rights to dispose of it in any manner they think best, by majority vote.

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[33]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of John Tyler*, WILLS OF THE U.S. PRESIDENTS 87-89 (1976).

Harrison devised to his wife a certain parcel of land for her life, including all rents and profits therefrom. He also noted a previous gift of a "full proportion of my property" to a deceased son's wife and children, noting that as the reason why neither she nor her children are left anything in the will. Tyler explained that it would be unjust to his other children to leave the wife or children of his deceased son anything additional. Harrison also acknowledged a gift to his daughter and son-in-law of particular land. To another son, Harrison acknowledged a parcel of land containing a farm, for which the son had fee simple title. Harrison noted that the land was improperly deeded, though, and charged his executors with conveying an additional 300 acres that should have been deeded to him initially. For another son, Harrison asked his executors to exchange a piece of land given to the son during Harrison's life for another parcel, as Harrison and his son had previously agreed to do. The deed was to be executed by the executors when the son executes the release of deed of the lands he owned. To another son, whom Harrison claims cannot properly handle his own affairs, Harrison left only a life estate in a parcel of property, passing to the son's children on the son's death. To his daughter, Harrison left another tract of land, in fee simple.[34]

In sum, Harrison's estate was rich in lands, many of which had to be partitioned, sold, or deeded to different parties by his executors, and Harrison seemed to exhibit an intimate familiarity with his various land holdings.

MARTIN VAN BUREN
July 24, 1862

Martin Van Buren, the 8th President, began his will by allowing for the usual payment of estate debts, and insisting that no further advances be made by the estate for any purpose. Van Buren stated that advances made to either of his two sons be treated as settled, except the following two loans. Van Buren accounted for loans made to two of his sons, to Abraham in the amount of $2,000 and to John in the amount of $4,815, which are to be charged to their respective shares under his will. Van Buren made additional note of advances made to these two, leaving all personal property and chattels to his other son, Smith Thompson Van Buren, excepting Van Buren's law library, which was to go to John. Other specific devises to his three grandsons included a gold snuff box, a marble bust of Van Buren, and a silver pitcher. Executors were directed to expend $400 to obtain another bust of Van Buren to be given to another grandson.

The executors were additionally directed to expend $500 for "keepsakes" for each of five other named grandchildren. The executors were given the additional direction of making discretionary pecuniary advances to contribute to Van Buren's sister's comfort during her life. Van Buren additionally granted "all my interest" in a small parcel of land with a home on it to a nephew, upon the condition that the nephew's father relieves Van Buren's estate of the remaining suretyship to the state of New York. Van Buren's will also directed that two nieces receive one-hundred dollars each and another receive $200.

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[34]Herbert Ridgeway Collins & David B. Weaver, *Text of the Will of William Henry Harrison*, WILLS OF THE U.S. PRESIDENTS 80-83 (1976).

Van Buren appointed his three sons as executors of his will and gave them all powers to convey, divide, and contract for his estate. Additionally, the sons were to each receive a plate from the collection given to Van Buren by a friend. The three sons were also to receive all the "remainder and residue" of the estate, equally, excepting the below repayment to one of Van Buren's sons. Van Buren's Lindenwald estate was to be offered for purchase to his sons in succession, beginning with the youngest, until a son is willing to pay the estate for the land's market value. Van Buren began with the youngest as it was his youngest son who advanced a sum of money to Van Buren for the improvement of the property, in another effort to equalize gifts to the sons. Upon the sale of the Lindenwald estate, the youngest son, or his heirs and assigns, is to receive $7,500 from these proceeds, in full satisfaction of the advances made by the son to Van Buren for improvements on the property.[35]

ANDREW JACKSON
June 8, 1845

Andrew Jackson, the 7th President, began his will by first stating his wish that his body be buried next to his wife's in the garden of his home, the Hermitage. Jackson additionally ordered that all expenses of his burial be paid by the executor out of estate assets. Jackson's will generally called for the repayment of just debts of the estate through personal property and real estate, but also of two specific repayments. Those being a $6,000 debt held by a New Orleans bank for his son's purchase of a Mississippi farm, and a loan held by friends of Jackson for the purchase of the same piece of property. Jackson specifically devised the Hermitage property to his son, "with its butts and boundaries, [and] with all its appendages." Additionally, all the residue, after paying the estate's debts, was bequeathed to Jackson's son. This would include any slaves, household furniture, farming tools, and stock of all kind, wherever situated. Additional instruction was given regarding a gold box and a large silver vase with a large picture on it, which was to be given to Jackson's son, in trust, with instructions that the vase be given to a patriot to be chosen by the ladies and gentlemen of the country to have been the most valiant in defense of the country, should there be war.

A specific devise of a particular slave was made to each of Jackson's two grandsons and mention was made of a prior gift of several slaves to Jackson's granddaughter, who were deposited with Jackson's daughter-in-law. Mention was also made of a prior gift of a slave to Jackson's daughter-in-law.

Additional specific bequests included three specific swords to Jackson's nephew and grand-nephew. Pistols devised to a General Lafayette, walking canes and other relics devised to Jackson's son, to be distributed among Jackson's young relatives, and other swords and military pieces devised

[35]Martin Van Buren, *Will of Martin Van Buren*, ANCIENT, CURIOUS, AND FAMOUS WILLS 433-436 (Virgil Harris, ed., 1912).

to a General Armstrong. Jackson's son was named sole executor and no security was required to be posted by him in the execution of his duties.[36]

Jackson's will was replete with specific devises and references to lifetime gifts. Jackson was careful to note the significance of each item and the reason the recipient was to receive each item, expressing his great affection for the recipients. Jackson often noted the fact that his son was adopted, but also that he had great affection and adoration for him. Jackson's son was to receive the residue of the estate, as well as the Hermitage tract of land and all related real and personal property.

JOHN QUINCY ADAMS
February 23, 1848

John Quincy Adams, the 6th President, who was also the son of a President, John Adams. Adams' will first appointed his only surviving son as sole executor of his estate. Alternatively, Adams' will directed that should his son predecease him, Adams' wife would be named sole executrix of his estate, with any assistants she may appoint and the probate court may approve. To his wife, Adams leaves his dwelling home in Washington, D.C., as well as the dwelling home and farm in Quincy, Massachusetts, including all lots connected therewith. In addition, he left to his wife all furniture in the dwelling houses in Quincy and Washington, except as otherwise bequeathed. Her bequest was to include; all carriages and horses, china, plate and plated ware, and all the wine in the cellars and closets in dwelling houses in both places. Adams also left his wife the sum of $2,000 per year for her life, provided she renounce her dower share in the residuary estate.

To his son, Adams left all shares and certificates of investment in several companies, as well as all interest in mortgages upon real estate and city stocks. Additionally, all personal property not otherwise bequeathed, was left in trust. The trust was to pay one-third of the "revenue" in "each and every year" to Adams' wife, with the remaining two-thirds to be divided as such:

> [A]nd of the remaining two thirds of said balance, that [my son] shall reserve to himself one half of the same to his own use and behoof, and the other half, that he shall pay over to my daughter in law... one moiety thereof during her natural life, and the remaining moiety to my grand daughter. ...

Adams left to his son another estate in the town of Quincy, including the dwelling house and barns thereon, "to him and the heirs of his body forever." Additionally, his son is left the rest and residue of all real estate Adams may die seized of, provided that his son secure payment of $20,000 to be capital for the benefit of Adams' granddaughter. Adams' son is also left realty in Boston and Weston, as well as two pieces of Washington, D.C. realty (one subject to the life estate of Adams'

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[36]Andrew Jackson, *The Last Will and Testament of Andrew Jackson*, ANDREW JACKSON AND EARLY TENNESSEE HISTORY 386-389 (Samuel Heiskell & John Sevier eds., 1920).

wife). The real estate in Boston was devised to Adams' son "to him and the heirs of his body forever." This devise, referred to as a fee tail, is an indication Adams wanted to restrict future devises to his heirs.

Additionally, Adams left to his son his library of books, manuscripts, papers, and family pictures, with the wish that a building be erected, and be "made fire proof," to house them and that Adams' wife may access the books for her personal use. Adams' wish that his son create and maintain a library for his books and papers seemed to be the first establishment of what is considered a modern presidential library, containing correspondences, diaries, papers from public service, and other documents.[37] Adams' son was also named sole legatee for the residuary estate of Adams.

To his granddaughter, Adams left an estate in Boston outright, as well as an estate which Adams owns under breach of condition of mortgage, as well as all interest in two stores Adams owns in Boston, over and above the amount for which they are respectively mortgaged. Adams' granddaughter was also left a portrait of Adams' father, as well as all family portraits in one of the Washington, D.C. homes. Additionally, Adams created a charge upon all various devises of real estate made for the benefit of his granddaughter. It was ordered that the funds be held in trust and invested in six percent per annum stock of the Commonwealth of Massachusetts. Out of this, $600 per year would be paid to Adams' granddaughter's mother for her life or widowhood.

To the children of his late brother, Adams' left a home and farm, which were mortgaged to him by his brother, and which he had taken possession of for breach of mortgage.

Additional bequests included an ivory cane to the people of the United States of America, to be deposited with the Commissioner of Patents. To Adams' oldest grandson, a gold-headed cane cut from the timbers of the frigate Constitution; to the second oldest, a similar cane cut from the Constitution; and to the third oldest, a cane cut from an olive tree at Mount Olive in Jerusalem. Additional specific bequests include two seals to two personal friends; a chronometer to his grandson; a seal to his granddaughter; all other medals, coins, or presents of small value Adams has received to his son; $100 each to Adams' two daughters-in-law with the wish that the funds be used to purchase tokens of remembrance, as well as a clock to one; a seal to his nephew; one-half shares of the sums deposited at a specific bank to his two granddaughters when they reach twenty-one; a pew at a meeting house and gallery, as well as a tomb site in the family graveyard to his son; two pews owned at different churches to his wife; all remaining pews to the supervisors of the Adams Temple and school fund, with instruction that a stone school house be built; and a $50 per year lifetime annuity to his cousin.[38]

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[37]Herbert Ridgeway Collins & David B. Weaver, *Notes of the Will of John Quincy Adams*, WILLS OF THE U.S. PRESIDENTS 65 (1976).

[38]John Quincy Adams, *Will of John Quincy Adams*, ANCIENT, CURIOUS, AND FAMOUS WILLS 324-330 (Virgil Harris, ed., 1912).

JAMES MONROE
July 4, 1831

James Monroe, the 5th President, began his will by recognizing his gift of his Ashfield estate to a daughter, with a devise to his other daughter in the sum of $6,000 to "put them on an equality in the first instance." After payment of all just debts, the residuary was to be split equally between the two daughters.

The literary works which Monroe was presently engaged in at the time of writing his will, he wished for his son-in-law to resume, and for the profits arising from those works to be split equally, with one-third going to each of his two daughters and son-in-law. Monroe appointed his son-in-law as executor of the will, with full powers to execute it. Additionally, Monroe made note to "recommend my daughter ... to the paternal care and protection of my son in law."

A subsequent codicil served to empower his son-in-law to handle his affairs presently, citing his "very infirm and weak state of health." Monroe also directed that two other individuals handle the settling of his debt to his son-in-law for these services.[39]

JAMES MADISON
June 28, 1836

James Madison, the 4th President, is credited with drafting the U.S. Constitution, including the Bill of Rights, to replace the Articles of Confederation, and twenty-nine (second to Alexander Hamilton's fifty-one) of the eighty-five Federalist Papers. In his will, Madison devised to his wife a life estate in the land and home the couple lived in, to become a fee simple devise if she pays a sum of $9,000 to the estate within three years of the death of Madison. If paid, the $9,000 was to be distributed equally among Madison's nephews and nieces then living, or if dead, to their issue. If Madison's wife chooses not to purchase, the land shall be sold at her death and the proceeds distributed in the same manner.

Madison also devised his grist mill and associated land to his wife during her life, to be sold at her death and the money to be divided equally among nieces and nephews, then living, with any deceased shares going to their issue.

Specific devises included, Orange County land, with limestone quarry and 200 acres of land in Louisa County to a niece; house and all associated properties in the city of Washington to his wife; ownership of all slaves to his wife, with instruction that they may not be sold without the slave's consent, except in the case of misbehavior; and all personal property of any description, including Madison's manuscript papers, excepting such personal property otherwise specifically devised in the will, to his wife.

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[39]James Monroe, *Will of James Monroe*, ANCIENT, CURIOUS, AND FAMOUS WILLS 408-409 (Virgil Harris, ed., 1912).

Madison's will showcased the often mixed feelings felt towards the black population. Madison devised all his slaves to his wife, but with instruction that they not be sold absent misbehavior or consent. Devises of money were made to the American Colonization Society, an organization with the goal of aiding former slaves in resettling in Africa.

Madison left specific instruction as to the papers concerning the Convention at Philadelphia in 1787, directing that the papers be published under the authority of his wife. The remaining proceeds from the publication was directed to go to Madison's wife, after a $2,000 payment in trust to the secretary of the American Colonization Society, to be used for their purposes.

The clause ensuring the publication of the reports of the Constitutional Convention express the sense of pride in the nation and the Republic, a sentiment echoed in many of the early presidents' wills. Additional devises of money and books to various universities reinforced the sentiment that Madison wished for the nation to prosper.

Devises of money were given to the University of Virginia ($1,500), the College of Nassau Hall in Princeton ($1,000), and the College at Uniontown ($1,000).

Additionally, three sons of Madison's deceased nephew were given the sum of $3,000, to be held in trust by the boys' guardian, and "to be applied to their education in such proportions as their guardian may think right." Similar gifts were given to the surviving nephew's children, $2,000 to be applied to his sons, at the nephew's discretion. An additional gift of $500 was made to each daughter of Madison's deceased daughter, all the preceding gifts to abate in proportion.

The University of Virginia was also to receive all books from Madison's library which it did not already have copies of, reserving the right of Madison's wife to select pieces she would like to keep, not to exceed three hundred volumes.

Madison's will devised the walking staff which had been given to him by Thomas Jefferson to Jefferson's grandson.

To remove any ambiguity regarding the "terms of tract of land," Madison stated "I hereby declare it to comprehend all land owned by me, and not herein otherwise devised away."

Madison appointed his wife sole executrix, requiring that she post no bond in fulfillment of her duties and that his estate need not be appraised.

Madison's codicil served to clarify that the $9,000 sum to be paid by Madison's wife was to be paid into the Bank of Virginia or the Circuit Court of Chancery for Orange, within three years after his death. Additionally, Madison altered the original will in that the sum received from the sale

of the grist mill and annexed lands on the death of his wife was to go to the secretary of the American Colonization Society, to be used for their purposes.[40]

THOMAS JEFFERSON
July 4, 1826

Thomas Jefferson, the 3rd President, composed a will and accompanying codicil principally concerned with establishing a testamentary trust for his daughter and freeing several of his slaves. The estate was in need of cash but was rich in land, influencing the estate plan, and serving as the catalyst for the holding of a public lottery of some of his lands and slaves not freed in his will. This, however, was not enough to keep the estate solvent, and the estate, possessions, and slaves were ultimately sold at public auction in 1827. The will devised, in fee simple, part of Jefferson's Poplar Forest property to his deceased daughter's son. The will also appointed Jefferson's grandson, as sole executor during his life, to be followed by two of Jefferson's friends as successor co-executors. Jefferson noted that his executors need not inventory the estate nor provide a security bond in the execution of their duties.

Jefferson's will also created a creditor-protected transfer in trust to his insolvent son-in-law's wife, the residue of Jefferson's estate to be administered over the life of his son-in-law to his wife, and her heirs. This devise was to be granted in "absolute property, for ever" to Jefferson's daughter and heirs at the death of Jefferson's son-in-law. Jefferson's son-in-law's indebtedness led Jefferson to create a devise in trust for his daughter and grandchildren, so as to protect the assets from creditors.

Jefferson's codicil served to dispense of particular items of property and make specific bequests, a gold-mounted walking stick to James Madison; his library to the University of Virginia (any duplicates going to Jefferson's grandsons); his silver watch to a grandson; and a gold watch to each of his other grandchildren, to be purchased by the executors and delivered to the grandchildren on their twenty-first birthdays.

To his servants, Jefferson gave freedom and employment at the University of Virginia, and use of a home and one acre of property to be shared by two of his servants for their respective lives. One of these servants was also to receive the service of his two apprentices until the apprentices turn twenty-one, at which time Jefferson directs they are to receive their freedom. To another servant, Jefferson gave his freedom as well as three hundred dollars to commence his trade of painter and glazier, or to use otherwise as he pleases."[41]

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[40]James Madison: Original Will, and Codicil of April 19, 1835, *available at* http://rotunda.upress.virginia.edu/founders/default.xqy?keys=FOEA-print-02-02-02-3114.

[41]Thomas Jefferson: Will and Codicil, 16-17 Mar. 1826, 16 March 1826, Founders Online, National Archives, *available at* http://founders.archives.gov/documents/Jefferson/98-01-02-5963.

JOHN ADAMS
July 4, 1826

Interestingly, John Adams and Thomas Jefferson died on the same day. Adams' last words were "Thomas Jefferson still survives." Adams, however, was mistaken, as Jefferson had died five hours earlier.

John Adams, the 2nd President, began his will by first ordering his executors to pay his just debts and funeral expenses. One of Adams' sons and friend were appointed executors.

To a son, Adams left real estate in Plymouth and Boston, including all gardens, a mansion, and buildings, and certain pastures, estimated to be approximately one hundred and three acres. This devise was conditional upon the security of payment of the sum of $10,000 to the executors of the estate within three years of Adams' death. Similar conditional devises of two pastures were made to his son, with requirement that his son pay $1,000 to the executors for each pasture he wishes to obtain. Should Adams' son refuse the estate, Adams ordered the land be sold by the executors, and the proceeds be applied to be distributed equally in fourteen parts to Adams' family members named in the will, including his son. Adams also left this son the whole of his library, on the condition that Adams' son pay Adams' other son half of the just valuation of the books. Adams also left to this son all other family pictures, books, papers, manuscripts, and letters of every kind.

Adams' seemed to favor this son in the dispositions of his estate, often giving him the option to buy particular pieces of property before the property was to be sold by the executors and the proceeds divided among the legatees.

All the residue of the estate was to be sold by the executors and applied in the fourteen equal divisions as above. Adams additionally noted that the shares for his other son, as well as those shares for this other son's children, be put in trust and distributed to the son for the benefit of his family, until the children shall reach the age of twenty-one, when the executors shall then pay the child their share. Upon this son's death, his portion was to be equally split between his children.[42]

GEORGE WASHINGTON
December 14, 1799

George Washington, the 1st President, wrote his will himself six months before his death. There were two versions, one of which was destroyed at his direction while on his deathbed. The estate plan included payment of all just debts (taking note to exonerate his brother's estate's debt and a friend's debt). The will devised Washington's Alexandria townhouse to his wife, Martha

[42] *From John Adams to John Quincy Adams* (27 September 1819), Founders Online, National Archives (2018), *available at* https://founders.archives.gov/?q=Author%3A%22Adams%2C%20John%22%20%22will%20and%20testament%22&s=1111311111&sa=&r=7&sr=.

Washington, as well as the whole of Washington's estate for her life, excepting specific devises of two lots of Virginia property, certain papers, land in Pennsylvania under contract to be sold (but whose proceeds are to be paid to Martha), a certain oak box, a gold cane, book and pamphlets, and other specific devises of real and personal property to be distributed among friends and family members.

The residue of the estate, including several large tracts of land in Virginia, Maryland, and Pennsylvania, would be sold off. The proceeds from the sale of these assets would then be pooled together and split into twenty-three equal shares for various named individuals.

Washington's will also ordered emancipation for all of Washington's slaves upon the death of Martha. Slaves would also be taught to read and write, as well as a useful trade, and this education would continue until twenty-five years of age, when they would be emancipated. Additionally, Washington made particular mention of his slaves who were either too young and orphaned, or old and infirm to care for themselves, and directed that Washington's heirs feed and clothe them until they reach twenty-five or can care for themselves. Washington additionally directed that one particular slave be granted an annuity of thirty dollars per month and his immediate freedom.

In practice, Martha freed the slaves about a year after Washington's death. She had received indication that the slaves were contemplating revolt! As stated by Abigail Adams, "... [Martha Washington] did not feel as tho her [l]ife was safe in their [h]ands, many of whom would be told that it was [in] there interest to get rid of her."[43]

Twenty shares, or $4,000 of the Bank of Alexandria were given to the Academy of Alexandria in order to educate orphans therein. Fifty shares of the Potomac Company were given to endow a university in the District of Columbia, which was never established. One hundred shares of the James River Company were given for the use and benefit of what would become Washington and Lee University.

Washington named seven executors, his wife, grandson (when he reached the age of twenty-one), and five nephews.[44]

MARTHA WASHINGTON
May 22, 1802

Martha Washington, wife of 1st President George Washington, was married prior to her marriage with George. Mrs. Washington's first marriage ended with the death of her late husband in 1757. Because her first husband died intestate, she and her first husband's eldest son were to

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[43]Fritz Hirschfeld, *George Washington and Slavery: A Documentary Portrayal* (Columbia, Mo., 1997), 214.

[44]George Washington's Last Will and Testament, Founders Online National Archives (9 July 1799), http://founders.archives.gov/documents/Washington/06-04-02-0404-0001.

receive two-thirds of the estate. The estate's slaves, and the children of those slaves when the son turned twenty-one years old, were to be held in trust until such time. Martha received a "dower share" of the estate, which was the use and income from the remaining one-third of the estate and slaves for her lifetime.

Mrs. Washington's will included several specific bequests. The townhouse in Alexandria, given to her by George Washington, was given to her nephew. To her grandson, Mrs. Washington devised several pieces of personal property to go to him, including all the silver plate, plated coolers, a pipe of wine, fine old china, tea and table china, his choice of prints, a mattress, iron chest, and various other specific items. Various other smaller specific bequests of personal property were made to several granddaughters. To several grandchildren, extended family, and friends, Mrs. Washington also left sums of money. Ranging from five to ten "guineas," these funds were to be used to purchase mourning rings and attire. To four nieces, she left the rights to collect on a debt owed to her in the sum of £2,000, to be split equally between them. For her granddaughter and grandson, she split all the wine bottles in her cellar, to be equally divided. Additionally, certain granddaughters and her grandson were to receive various specific bequests of personal property, including silver plates, furniture, a painting of Washington, and various other pieces of furniture.

Mrs. Washington additionally directed that the rest and residue of the estate be sold by the executors and used first to satisfy any legacies in the will, then to be applied to any just debts of the estate, then to be invested in stock of the United States, the interest of which shall be applied to insure the education of three nephews until they reach the age of twenty-one. When a nephew completes their education, reaches the age of twenty-one, or dies, the funds for his or her benefit are to be distributed to a grandniece, grandnephew, and all her great grandchildren alive at the time.

Mrs. Washington appointed her grandson, two nephews, and son-in-law as executors under the will.

A subsequent codicil served to devise her "mulato man" to her grandson.[45]

[45]The Will of Martha Washington of Mount Vernon, George Washington's Mount Vernon (March 4, 1802), https://www.mountvernon.org/education/primary-sources-2/article/the-will-of-martha-washington-of-mount-vernon/.

Text of the Will of George Washington

In the name of God amen

I George Washington of Mount Vernon—a citizen of the United States,—and lately President of the same, do make, ordain and declare this Instrument; which is written with my own hand and every page thereof subscribed with my name, to be my last Will & Testament, revoking all others.

Imprimus. All my debts, of which there are but few, and none of magnitude, are to be punctually and speedily paid—and the Legacies hereinafter bequeathed, are to be discharged as soon as circumstances will permit, and in the manner directed—

Item. To my dearly beloved wife Martha Washington I give and bequeath the use, profit and benefit of my whole Estate, real and personal, for the term of her natural life—except such parts thereof as are specifically disposed of hereafter:—My improved lot in the Town of Alexandria, situated on Pitt & Cameron Streets, I give to her and her heirs forever, as I also do my household & Kitchen furniture of every sort & kind, with the liquors and groceries which may be on hand at the time of my decease; to be used & disposed of as she may think proper.

Item Upon the decease of my wife, it is my Will & desire that all the Slaves which I hold in *my own right*, shall receive their freedom.—To emancipate them during her life, would, tho' earnestly wished by me, be attended with such insuperable difficulties on account of their intermixture by Marriages with the Dower Negroes, as to excite the most painful sensations, if not disagreeable consequences from the latter, while both descriptions are in the occupancy of the same Proprietor; it not being in my power, under the tenure by which the Dower Negros are held, to manumit them.—And whereas among those who will recieve freedom according to this devise, there may be some, who from old age or bodily infirmities, and others who on account of their infancy, that will be unable to support themselves; it is my Will and desire that all who come under the first & second description shall be comfortably cloathed & fed by my heirs while they live;—and that such of the latter description as have no parents living, or if living are unable, or unwilling to provide for them, shall be bound by the Court until they shall arrive at the age of twenty five years;—and in cases where no record can be produced, whereby their ages can be ascertained, the judgment of the Court upon its own view of the subject, shall be adequate and final.—The Negros thus bound, are (by their Masters or Mistresses) to be taught to read & write; and to be brought up to some useful occupation, agreeably to the Laws of the Commonwealth of Virginia, providing for the support of Orphan and other poor Children.—And I do hereby expressly forbid the Sale, or transportation out of the said Commonwealth, of any Slave I may die possessed of, under any pretence whatsoever.—And I do moreover most pointedly, and most solemnly enjoin it upon my Executors hereafter named, or the Survivors of them, to

see that *this* clause respecting Slaves, and every part thereof be religiously fulfilled at the Epoch at which it is directed to take place; without evasion, neglect or delay, after the Crops which may then be on the ground are harvested, particularly as it respects the aged and infirm;—Seeing that a regular and permanent fund be established for their Support so long as there are subjects requiring it; not trusting to the uncertain provision to be made by individuals.—And to my Mulatto man William (calling himself William Lee) I give immediate freedom; or if he should prefer it (on account of the accidents which have befallen him, and which have rendered him incapable of walking or of any active employment) to remain in the situation he now is, it shall be optional in him to do so: In either case however, I allow him an annuity of thirty dollars during his natural life, which shall be independent of the victuals and cloaths he has been accustomed to receive, if he chuses the last alternative; but in full, with his freedom, if he prefers the first;—& this I give him as a testimony of my sense of his attachment to me, and for his faithful services during the Revolutionary War.—

Item To the Trustees (Governors, or by whatsoever other name they may be designated) of the Academy in the Town of Alexandria, I give and bequeath, in Trust, four thousand dollars, or in other words twenty of the shares which I hold in the Bank of Alexandria, towards the support of a Free school established at, and annexed to, the said Academy; for the purpose of Educating such Orphan children, or the children of such other poor and indigent persons as are unable to accomplish it with their own means; and who, in the judgment of the Trustees of the said Seminary, are best entitled to the benefit of this donation.—The aforesaid twenty shares I give & bequeath in perpetuity;—the dividends only of which are to be drawn for, and applied by the said Trustees for the time being, for the uses above mentioned;—the stock to remain entire and untouched; unless indications of a failure of the said Bank should be so apparent, or a discontinuance thereof should render a removal of this fund necessary;—in either of these cases, the amount of the Stock here devised, is to be vested in some other Bank or public Institution, whereby the interest may with regularity & certainby be drawn, and applied as above.—And to prevent misconception, my meaning is, and is hereby declared to be that these twenty shares are in lieu of, and not in addition to, the thousand pounds given by a missive letter some years ago; in consequence whereof an annuity of fifty pounds has since been paid towards the support of this Institution

Item Whereas by a Law of the Commonwealth of Virginia, enacted in the year 1785, the Legislature thereof was pleased (as a an evidence of Its approbation of the services I had rendered the Public during the Revolution—and partly, I believe, in consideration of my having suggested the vast advantages which the Community would derive from the extension of its Inland Navigation, under Legislative patronage) to present me with one hundred shares of one hundred dollars each, in the incorporated company established for the purpose of extending the navigation of James River from tide water to the Mountains: and also with fifty shares of one hundred pounds Sterling each, in the Corporation of another company, likewise established for the similar purpose of opening the Navigation of the River Potomac from tide water to Fort Cumberland; the acceptance of which, although the offer was highly honourable, and grateful to my feelings, was refused, as inconsistent with

a principle which I had adopted, and had never departed from—namely—not to receive pecuniary compensation for any services I could render my country in its arduous struggle with great Britain, for its Rights; and because I had evaded similar propositions from other States in the Union;—adding to this refusal, however, an intimation that, if it should be the pleasure of the Legislature to permit me to appropriate the said shares to *public uses*, I would receive them on those terms with due sensibility;—and this it having consented to, in flattering terms, as will appear by a subsequent Law, and sundry resolutions, in the most ample and honourable manner, I proceed after this recital, for the more correct understanding of the case, to declare—

That as it has always been a source of serious regret with me, to see the youth of these United States sent to foreign Countries for the purpose of Education, often before their minds were formed, or they had imbibed any adequate ideas of the happiness of their own;—contracting, too frequently, not only habits of dissipation & extravagence, but principles unfriendly to Republican Governmt. and to the true & genuine liberties of mankind; which, thereafter are rarely overcome.—For these reasons, it has been my ardent wish to see a plan devised on a liberal scale which would have a tendency to sprd. systemactic ideas through all parts of this rising Empire, thereby to do away local attachments and State prejudices, as far as the nature of things would, or indeed ought to admit, from our National Councils.—Looking anxiously forward to the accomplishment of so desirable an object as this is (in my estimation) my mind has not been able to contemplate any plan more likely to effect the measure than the establishment of a UNIVERSITY in a central part of the United States, to which the youth of fortune and talents from all parts thereof might be sent for the completion of their Education in all the branches of polite literature;—in arts and Sciences,—in acquiring knowledge in the principles of Politics and good Government;—and (as a matter of infinite Importance in my judgment) by associating with each other, and forming friendships in Juvenile years, be enabled to free themselves in a proper degree from those local prejudices and habitual jealousies which have just been mentioned; and which, when carried to excess, are never failing sources of disquietude to the Public mind, and pregnant of mischievous consequences to this Country:—Under these impressions, so fully dilated,

Item I give and bequeath in perpetuity the fifty shares which I hold in the Potomac Company (under the aforesaid Acts of the Legislature of Virginia) towards the endowment of a UNIVERSITY to be established within the limits of the District of Columbia, under the auspices of the General Government, if that government should incline to extend a fostering hand towards it;—and until such Seminary is established, and the funds arising on these shares shall be required for its support, my further Will & desire is that the profit accruing therefrom shall, whenever the dividends are made, be laid out in purchasing Stock in the Bank of Columbia, or some other Bank, at the discretion of my Executors; or by the Treasurer of the United States for the time being under the direction of Congress; provided that Honourable body should Patronize the measure, and the Dividends proceeding from the purchase of such Stock is to be vested in more stock, and so on, until a sum adequate to the accomplishment of the object is obtained, of which I have not the smallest doubt, before many years passes away; even if no aid or encouraged is given

by Legislative authority, or from any other source

Item The hundred shares which I held in the James River Company, I have given, and now confirm in perpetuity to, and for the use & benefit of Liberty-Hall Academy, in the County of Rockbridge, in the Commonwealth of Virga.

Item I release exonerate and discharge, the Estate of my deceased brother Samuel Washington, from the payment of the money which is due to me for the Land I sold to Philip Pendleton (lying in the County of Berkeley) who assigned the same to him the said Samuel; who, by agreement was to pay me therefor.—And whereas by some contract (the purport of which was never communicated to me) between the said Samuel and his son Thornton Washington, the latter became possessed of the aforesaid Land, without any conveyance having passed from me, either to the said Pendleton, the said Samuel, or the said Thornton, and without any consideration having been made, by which neglect neither the legal nor equitable title has been alienated;—it rests therefore with me to declare my intentions concerning the Premises—and these are, to give & bequeath the said land to whomsoever the said Thornton Washington (who is also dead) devised the same; or to his heirs forever if he died Intestate:—Exonorating the estate of the said Thornton, equally with that of the said Samuel from payment of the purchase money; which, with Interest; agreeably to the original contract with the said Pendleton, would amount to more than a thousand pounds.—And whereas two other Sons of my said deceased brother Samuel—namely, George Steptoe Washington and Lawrence Augustine Washington, were, by the decease of those to whose care they were committed, brought under my protection, and in conseqe. have occasioned advances on my part for their Education at College, and other Schools, for their board—cloathing—and other incidental expences, to the amount of near five thousand dollars over and above the Sums furnished by their Estate wch—Sum may be inconvenient for them, or their fathers Estate to refund. I do for these reasons acquit them, and the said estate, from the payment thereof.—My intention being, that all accounts between them and me, and their fathers estate and me shall stand balanced.—

Item The balance due to me from the Estate of Bartholomew Dandridge deceased (my wife's brother) and which amounted on the first day of October 1795 to four hundred and twenty five pounds (as will appear by an account rendered by his deceased son John Dandridge, who was the acting Exr. of his fathers Will) I release & acquit from the payment thereof.—And the Negros, then thirty three in number) formerly belonging to the said estate, who were taken in execution—sold—and purchased in on my account in the year and ever since have remained in the possession, and to the use of Mary, Widow of the said Bartholomew Dandridge, with their increase, it is my Will & desire shall continue, & be in her possession, without paying hire, or making compensation for the same for the time past or to come, during her natural life; at the expiration of which, I direct that all of them who are forty years old & upwards, shall receive their freedom; all under that age and above sixteen, shall serve seven years and no longer; and all under sixteen years, shall serve until they are twenty five years of age, and then be free.—And to avoid disputes respecting the ages of any of these Negros, they are to be taken to the Court of the County in which they reside, and the judgment thereof, in this

relation shall be final; and a record thereof made; which may be adduced as evidence at any time thereafter, if disputes should arise concerning the same.—And I further direct, that the heirs of the said Bartholomew Dandridge shall, equally, share the benefits arising from the Services of the said negros according to the tenor of this devise, upon the decease of their Mother.

Item If Charles Carter who intermarried with my niece Betty Lewis is not sufficiently secured in the title to the lots he had of me in the Town of Fredericksburgh, it is my Will & desire that my Executors shall make such conveyances of them as the Law requires, to render it perfect.—

Item To my Nephew William Augustine Washington and his heirs (if he should conceive them to be objects worth prosecuting) and to his heirs,—a lot in the Town of Manchester (opposite to Richmond) No 265 drawn on my sole account, and also the tenth of one or two, hundred acre lots, and two or three half acre lots in the City, and vicinity of Richmond, drawn in partnership with nine others, all in the lottery of the deceased William Byrd are given—as is also a lot which I purchased of John Hood, conveyed by William Willie and Samuel Gordon Trustees of the said John Hood, numbered 139 in the Town of Edinburgh, in the County of Prince George, State of Virginia

Item To my Nephew Bushrod Washington, I give and bequeath all the Papers in my possession, which relate to my Civel and Military Administration of the affairs of this Country;—I leave to him also, such of my private Papers as are worth preserving;—and at the decease of wife, and before—if she is not inclined to retain them, I give and bequeath my library of Books, and Pamphlets of every kind.—

Item Having sold Lands which I possessed in the State of Pennsylvania, and part of a tract held in equal right with George Clinton, late Governor of New York, in the State of New York;—my share of land, & interest, in the Great Dismal Swamp, and a tract of land which I owned in the County of Gloucester;—withholding the legal titles thereto, until the consideration money should be paid.—And having moreover leased, & conditionally sold (as will appear by the tenor of the said leases) all my lands upon the Great Kanhawa, and a tract upon Difficult Run, in the county of Loudoun, it is my Will and direction, that whensoever the Contracts are fully, & respectively complied with, according to the spirit, true intent & meaning thereof, on the part of the purchasers, their heirs or Assigns, that then, and in that case, Conveyances are to be made, agreeably to the terms of the said Contracts; and the money arising therefrom, when paid, to be vested in Bank stock; the dividends whereof, as of that also wch—is already vested therein, is to inure to my said Wife during her life—but the Stock itself is to remain, & be subject to the general distribution hereafter directed.

Item To the Earl of Buchan I recommit "the Box made of the Oak that sheltered the Great Sir William Wallace after the battle of Falkirk" presented to me by his Lordship, in terms too flattering for me to repeat,—with a request "to pass it, on the event of my decease, to the man in my country, who should appear to merit it best, upon the same conditions that have induced him to send it to me." Whether

easy, or not, to select *the man* who might comport with his Lordships opinion in this respect, is not for me to say; but conceiving that no disposition of this valuable curiosity can be more eligable than the re-commitment of it to his own Cabinet, agreeably to the original design of the Goldsmiths Company of Edenburgh, who presented it to him, and at his request, consented that it should be transfered to me; I do give & bequeath the same to his Lordship, and in case of his decease, to his heir with my grateful thanks for the distinguished honour of presenting it to me; and more especially for the favourable sentiments with which he accompanied it.

Item To my brother Charles Washington I give & bequeath the gold headed Cane left me by Doctr. Franklin in his Will.—I add nothing to it, because of the ample provision I have made for his Issue.—To the acquaintances and friends of my Juvenile years, Lawrence Washington & Robert Washington of Chotanck, I give my other two gold headed Canes, having my Arms engraved on them; and to each (as they will be useful where they live) I leave one of the Spy-glasses which constituted part of my equipage during the late War.—To my compatriot in arms, and old & intimate friend Doctr. Craik, I give my Bureau (or as the Cabinet makers call it, Tambour Secretary) and the circular chair—an appendage of my Study.—To Doctor David Stuart I give my large shaving & dressing Table, and my Telescope.—To the Reverend, now Bryan, Lord Fairfax, I give a Bible in three large folio volumes, with notes, presented to me by the Right reverend Thomas Wilson, Bishop of Sodor & Man.—To General de la Fayette I give a pair of finely wrought steel Pistols, taken from the enemy in the Revolutionary War.—To my Sisters in law Hannah Washington & Mildred Washington,—to my friends Eleanor Stuart, Hannah Washington of Fairfield, and Elizabeth Washington of Hayfield, I give, each, a mourning Ring of the value of one hundred dollars.—These bequests are not made for the intrinsic value of them, but as mementos of my esteem & regard.—To Tobias Lear, I give the use of the Farm which he now holds, in virtue of a Lease from me to him and his deceased wife (for and during their natural lives) free from Rent, during his life;—at the expiration of which, it is to be disposed as is hereinafter directed.—To Sally B. Haynie (a distant relation of mine) I give and bequeath three hundred dollars—To Sarah Green daughter of the deceased Thomas Bishop, and to Ann Walker daughter of Jno. Alton, also deceased, I give, each one hundred dollars, in consideration of the attachment of their fathers to me, each of whom having lived nearly forty years in my family.—To each of my Nephews, William Augustine Washington, George Lewis, George Steptoe Washington, Bushrod Washington and Samuel Washington, I give one of the Swords or Cutteaux of which I may die possessed; and they are to chuse in the order they are named.—These Swords are accompanied with an injunction not to unsheath them for the purpose of shedding blood, except it be for self defence, or in defence of their Country and its rights; and in the latter case, to keep them unsheathed, and prefer falling with them in their hands, to the relinquishment thereof

And now

Having gone through these specific devises, with explanations for the more correct understanding of the meaning and design of them; I proceed to the distribution of the more important parts of my Estate, in manner following—

First To my Nephew Bushrod Washington and his heirs (partly in consideration of an intimation to his deceased father while we were Bachelors, & he had kindly undertaken to superintend my Estate during my Military Services in the former War between Great Britain & France, that if I should fall therein, Mount Vernon (then less extensive in domain than at present) should become his property) I give and bequeath all that part thereof which is comprehended within the following limits—viz—Beginning at the ford of Dogue run, near my Mill, and extending along the road, and bounded thereby as it now goes, & ever had gone since my recollection of it, to the ford of little hunting Creek at the Gum spring until it comes to a knowl, opposite to an old road which formerly passed through the lower field of Muddy hole Farm; at which, on the north side of the said road are three red, or Spanish Oaks marked as a corner, and a stone placed.—thence by a line of trees to be marked, rectangular to the back line, or outer boundary of the tract between Thomson Mason & myself.—thence with that line Easterly (now double ditching with a Post & Rail fence thereon) to the run of little hunting Creek.—thence with that run which is the boundary between the Lands of the late Humphrey Peake and me, to the tide water of the said Creek; thence by that water to Potomac River.—thence with the River to the mouth of Dogue Creek.—and thence with the said Dogue Creek to the place of beginning at the aforesaid ford; containing upwards of four thousand Acres, be the same more or less—together with the Mansion house and all other buildings and improvemts. thereon.

Second In consideration of the consanguinity between them and my wife, being as nearly related to her as to myself, as on account of the affection I had for, and the obligation I was under to, their father when living, who from his youth had attached himself to my person, and followed my fortunes through the viscissitudes of the late Revolution—afterwards devoting his time to the Superintendence of my private concerns for many years, whilst my public employments rendered it impracticable for me to do it myself, thereby affording me essential Services, and always performing them in a manner the most felial and respectful—for these reasons I say, I give and bequeath to George Fayette Washington, and Lawrence Augustine Washington and their heirs, my Estate East of little hunting Creek,—lying on the River Potomac;—including the Farm of 360 Acres, Leased to Tobias Lear as noticed before, and containing in the whole, by Deeds, Two thousand and Seventy seven acres—be it more or less.—Which said Estate it is my Will and desire should be equitably, & advantageously divided between them, according to quantity, quality & other circumstances when the youngest shall have arrived at the age of twenty one years, by three judicious and disinterested men;—one to be chosen by each of the brothers, and the third by these two.—In the meantime, if the termination of my wife's interest therein should have ceased, the profits arising therefrom are to be applied for thir joint uses and benefit.

Third And whereas it has always been my intention, since my expectation of having Issue has ceased, to consider the Grand children of my wife in the same light as I do my own relations, and to act a friendly part by them; more especially by the two whom we have reared from their earliest infancy—namely—Eleanor Parke Custis, & George Washington Parke Custis. And whereas the former of these hath lately intermarried with Lawrence Lewis, a son of my deceased Sister Betty Lewis, by

which union the inducement to provide for them both has been increased;—Wherefore, I give & bequeath to the said Lawrence Lewis & Eleanor Parke Lewis, his wife, and their heirs, the residue of my Mount Vernon Estate, not already devised to my Nephew Bushrod Washington,—comprehended within the following description.—viz—All the land North of the Road leading from the ford of Dogue run to the Gum spring as described in the devise of the other part of the tract, to Bushrod Washington, until it comes to the Stone & three red or Spanish Oaks on the knowl.—thence with the rectangular line to the back line (between Mr. Mason & me)—thence with that line westerly, along the new double ditch to Dogue run, by the tumbling Dam of my Mill;—thence with the said run to the ford aforementioned;—to which I add all the Land I possess West of the said Dogue run, & Dogue Crk—bounded Easterly & Southerly thereby;—together with the Mill, Distillery, and all other houses & improvements on the premises, making together about two thousand Acres—be it more or less

Fourth Actuated by the principal already mentioned, I give and bequeath to George Washington Parke Custis, the Grandson of my wife, and my Ward, and to his heirs, the tract I hold on four mile run in the vicinity of Alexandria, containing one thousd—two hundred acres, more or less,—& my entire Square, number twenty one, in the City of Washington.

Fifth All the rest and residue of my Estate, real & personal—not disposed of in manner aforesaid—In whatsoever consisting—wheresoever lying—and whensoever found—a schedule of which, as far as is recollected, with a reasonable estimate of its value, is hereunto annexed—I desire may be sold by my Executors at such times—in such manner—and on such credits (if an equal, valid, and satisfactory distribution of the specific property cannot be made without)—as, in their judgment shall be most conducive to the interest of the parties concerned; and the monies arising therefrom to be divided into twenty three equal parts, and applied as follow—viz—

To William Augustine Washington, Elizabeth Spotswood, Jane Thornton, and the heirs of Ann Ashton; son, and daughters of my deceased brother Augustine Washington, I give and bequeath four parts;—that is—one part to each of them.

To Fielding Lewis, George Lewis, Robert Lewis, Howell Lewis & Betty Carter, sons and daughter of my deceased Sister Betty Lewis, I give & bequeath five other parts—one to each of them

To George Steptoe Washington, Lawrence Augustine Washington, Harriot Parks, and the heirs of Thornton Washington, sons and daughter of my deceased brother Samuel Washington, I give and bequeath other four parts, one part to each of them.

To Corbin Washington, and the heirs of Jane Washington, Son & daughter of my deceased Brother John Augustine Washington, I give & bequeath two parts;—one part to each of them.

To Samuel Washington, Francis Ball & Mildred Hammond, son and daughters

of my Brother Charles Washington, I give & bequeath three parts;—one part to each of them.—And to George Fayette Washington Charles Augustine Washington & Maria Washington, sons and daughter of my deceased Nephew Geo: Augustine Washington, I give one other part;—that is—to each a third of that part.

To Elizabeth Parke Law, Martha Parke Peter, and Eleanor Parke Lewis, I give and bequeath three other parts,—that is a part to each of them.

And to my Nephews Bushrod Washington & Lawrence Lewis,—and to my ward, the grandson of My wife, I give and bequeath one other part;—that is, a third thereof to each of them.—And if it should so happen, that any of the persons whose names are here ennumerated (unknown to me) should now be deceased—or should die before me, that in either of these cases, the heirs of such deceased person shall, notwithstanding, derive all the benefits of the bequest; in the same manner as if he, or she, was actually living at the time.

And by way of advice, I recommend it to my Executors not to be precipitate in disposing of the landed property (herein directed to be sold) if from temporary causes the Sale thereof should be dull; experience having fully evinced, that the price of land (especially above the Falls of the Rivers, & on the Western Waters) have been progressively rising, and cannot be long checked in its increasing value.—And I particularly recommend it to such of the Legatees (under this clause of my Will) as can make it convenient, to take each a share of my Stock in the Potomac Company in preference to the amount of what it might sell for; being thoroughly convinced myself, that no uses to which the money can be applied will be so productive as the Tolls arising from this navigation when in full operation (and this from the nature of things it must be 'ere long) and more especially if that of the Shanondoah is added thereto.

The family Vault at Mount Vernon requiring repairs, and being improperly situated besides, I desire that a new one of Brick, and upon a larger Scale, may be built at the foot of what is commonly called the Vineyard Inclosure,—on the ground which is marked out.—In which my remains with those of my deceased relatives (now in the old Vault) and such others of my family as may chuse to be entombed there, may be deposited.—And it is my express desire that my Corpse may be Interred in a private manner, without—parade, or funeral Oration.

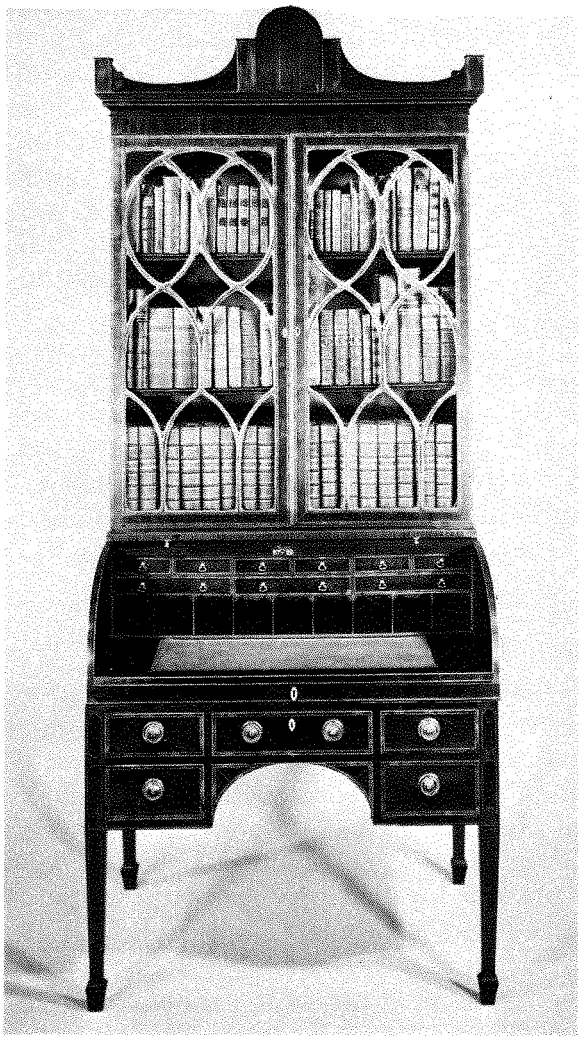
Lastly I constitute and appoint my dearly beloved wife Martha Washington, My Nephews William Augustine Washington, Bushrod Washington, George Steptoe Washington, Samuel Washington, & Lawrence Lewis, — my ward George Washington Parke Custis (when he shall have arrived at the age of twenty years) Executrix & Executors of this Will & testament,—In the construction of which it will readily be perceived that no professional character has been consulted, or has had any Agency in the draught—and that, although it has occupied many of my leisure hours to digest, & to through it into its present form, it may, notwithstanding, appear crude and incorrect.—But having endeavoured to be plain, and explicit in all the Devises—even at the expence of prolixity, perhaps of tautology, I hope, and trust, that no disputes will arise concerning them; but if, contrary to expectation, the

case should be otherwise from the want of legal expression, or the usual technical terms, or because too much or too little has been said on any of the Devises to be consonant with law, My Will and direction expressly is, that all disputes (if unhappily any should arise) shall be decided by three impartial and intelligent men, known for their probity and good understanding; two to be chosen by the disputants—each having the choice of one—and the third by those two. Which three men thus chosen, shall, unfettered by Law, or legal constructions, declare their Sense of the Testators intention;—and such decision is, to all intents and purposes to be as binding on the Parties as if it had been given in the Supreme Court of the United States.

In witness of all, and of each of the things herein contained, I have set my hand and Seal, this ninth day of July, in the year One thousand seven hundred and ninety and of the Independence of the United States the twenty fourth.

G. Washington (Seal)

Tambour secretary bequeathed in the Will of George Washington to Dr. James Craik.



Circular chair bequeathed by George Washington in his Will to Dr. James Craik.