

1975-12-15b: [FAMILY SECRETS] State Laws & Family Secrets

Hardly anyone denies that, after the Revolution, the state has the right to regulate successions, with the result that everyone considers the *legislateur* (the term most often used, not the state, or the government) to have his hand on a directional spigot adjusting the rate of flow and the direction of fortunes over the generations. Everyone assumes that the state has the interest of the individual, the family, and society equally much at heart. and that the laws do finally reflect the wish of the greater part of society.

Over against this juridical conception of how successions work is the reality of how families transmit wealth with the least possible interference from officialdom. De Brandt's work shows how regional practices defied the law, according to the time-honored practices of integral successions. And in matters of fortunes of a very fluid nature, the growing role of the state as tax collector, or virtual heir itself, is counteracted by secret transmission of gold and other concealed wealth. Only in terms of real property, which is subject to land registry, can the transmission be absolutely controlled, but this is less and less the major part of wealth.

One wonders, too, whether family deals to sell land to collaterals, expecting a death and succession in one line, and resale of them to the heirs later on, may not allow land to become fluid wealth at the moments of succession and thus escape the notice of the tax collector. The tax upon land transfers will hurt here, of course, but better 17 percent TVA than a vastly greater percent inheritance tax; and, of course, the value of the property at the time of the transfer can be minimized--pace the *SAFER*--and so greatly reduce the amount subject to the TVA compared to what the state's assessment of the land might be if it passed *causa mortis*.