

go, znacznie komplikując i wydłużając w czasie uregulowanie stanu prawnego składników majątku spadkowego.

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MUNICIPALITY AS A STATUTORY HEIR

The statutory inheritance by the municipality of the last residence of the deceased as well as by the Treasury, as compulsory heirs, is an interesting issue both from the point of view of public interest and the rights of an individual. The rationale for the introduction of the statutory category of compulsory heirs to the legal system was the need to ensure the continuity of property rights and thus the implementation of the principle of the non-existence of non-inherited declines. As a result, the municipality or the Treasury as final heirs may not reject the decline if their inheritance is stipulated by law. These entities also do not submit the declaration of the decline acceptance. The principle that every decline has to be inherited excludes the possibility to conclude an agreement to waive inheritance by the municipality of the last residence of the deceased. Both the municipality and the Treasury obtain the decline at the moment of their succession and they become responsible for the decline debts *pro viribus hereditatis*. The above mentioned regulations not only form the pillars of the principle of the non-existence of non-inherited declines, but also highlight the compulsory nature of inheritance by public entities. The analysis of current law concerning the statutory inheritance by compulsory heirs has been supplemented by the analysis of regulations adopted in selected foreign countries which allows to assess the solutions adopted in the Polish legal system. However, it still remains to be decided whether the statutory inheritance by the municipality of the last residence of the deceased or by the Treasury is a source of increasing assets of public entities, as it is commonly believed by the society, or it has a very different consequences for compulsory heirs.