

UNIFORM FEE SCHEDULE GUIDELINES
FOR COMMISSIONERS OF ACCOUNTS
APPROVED BY THE SUPREME COURT OF VIRGINIA
Effective July 1, 2008

Fees of Commissioners of Accounts

By statute, each Circuit Court sets the fees for its Commissioner(s) of Accounts (including Assistant Commissioners of Accounts and any Deputy Commissioners of Accounts). This Uniform Fee Schedule Guideline is an attempt to provide uniformity among the various Circuit Courts.

The Commissioner of Accounts receives no funds from either the State or local government. His or her revenue is derived entirely from filing fees paid by the users of the system. The Commissioner pays expenses of operating his or her office out of the filing fees. These filing fees compensate the Commissioner of Accounts for his or her work and the work of his or her staff in auditing accounts, answering questions of fiduciaries, resolving disputes between beneficiaries and fiduciaries, and enforcing the requirement that fiduciaries file timely and property accounts.

<u>Inventories</u>	<u>Assets</u>	<u>Fee</u>
Guardian for Minor	Any Amount	\$50.00
All others	0 -	\$50,000
	50,001 -	200,000
	200,001 -	500,000
	Above	500,000
		250.00

NOTE: Based upon assets under the control of the fiduciary, including real estate over which the fiduciary has the power of sale, but not including projected income.

First Account of a Decedent's Estate

<u>Assets from Inventory plus Additions</u>	<u>Fee</u>
0 -	\$50,000
50,001 -	100,000
100,001 -	200,000
200,001 -	300,000
300,001 -	500,000
500,001 -	700,000
	\$200.00
	400.00
	500.00
	600.00
	750.00
	900.00

700,001 -	1,000,000	1,200.00
Above	1,000,000	1,200.00
		plus .00075 in excess of \$1,000,000, not to exceed a total fee of \$10,000.00 (except as may be approved by the Court)

NOTE: "Assets from Inventory" for a decedent's estate means the probate assets, including real estate over which the fiduciary has the power of sale (Pars 1 and 3 of the Inventory). "Additions" are receipts, capital gains, and adjustments (Lines 2, 3, and 4 of the Account Summary).

Second and Subsequent Accounts of a Decedent's Estate

The fee shall be determined by applying the fee schedule for a First Account to the assets brought forward (at market value) plus additions during the accounting period.

Statements In Lieu of Account

	<u>Fee</u>
Statement in Lieu	\$75.00
Notice of Intent to File	75.00

NOTE: These fees are statutory (Va. Code Section 26-20.1).

First Account of a Trust or a Conservatorship

<u>Assets from Inventory plus Additions</u>		<u>Fee</u>
0 -	\$50,000	\$200.00
50,001 -	100,000	300.00
100,001 -	200,000	400.00
200,001 -	300,000	500.00
300,001 -	500,000	600.00
500,001 -	700,000	700.00
700,001 -	1,000,000	800.00
Above	1,000,000	800.00
		plus .0005 in

excess of
 \$1,000,000,
 not to exceed a
 total fee of
 \$10,000 (except
 as may be
 approved by
 the Court)

NOTE: “Assets from Inventory” for a Trust means the Trust Assets, including real estate over which the Trustee has the power of sale (Parts 1 and 2 of the Inventory) and “Assets from Inventory” for a Conservatorship means the Conservator Assets, including real estate over which the Conservator has the power of sale and the incapacitated person’s interest in any real or personal property that will pass to another at the incapacitated person’s death (Parts 1, 2, and 5 of the Inventory). “Additions” are receipts, capital gains, and adjustments (Lines 2, 3, 4, and 5 for the Trust and Lines 2b, 3 and 4 for the Conservatorship).

Second and Subsequent Accounts of a Trust or a Conservatorship

The fee shall be determined by applying the fee schedule for a First Account to the assets brought forward (at market value) plus additions during the accounting period. The maximum fee shall not exceed \$7,500.00.

NOTE: If the ward is a Medicaid recipient, the maximum account filing fee is \$25.00 (Virginia Code Section 26-17.4.C).

First Account of a Minor

<u>Assets from Inventory plus Additions</u>		<u>Fee</u>
0 -	\$50,000	\$100.00
50,001 -	100,000	150.00
100,001 -	200,000	200.00
200,001 -	300,000	250.00
300,001 -	500,000	300.00
500,001 -	700,000	350.00
700,001 -	1,000,000	400.00
Above	1,000,000	400.00
		plus .0005 in excess of \$1,000,000,

not to exceed a total fee of \$5,000 (except as may be approved by the Court)

NOTE: "Assets from Inventory" means the Guardianship assets, including real estate over which the Guardian has the power of sale (Pars 1 and 2 of the Inventory). "Additions" are receipts, capital gains, and adjustments (Lines 2b, 3, and 4).

Second and Subsequent Accounts of a Minor

The fee shall be determined by applying the fee schedule for a First Account to the assets brought forward (at market value) plus additions during the accounting period. The maximum fee shall not exceed \$5,000.00.

Foreclosure Accounts (Interim and Final)

<u>Sale Price</u>		<u>Fee</u>
0 -	\$ 100,000	\$250.00
100,001 -	300,000	300.00
300,001 -	450,000	450.00
450,001 -	600,000	600.00
600,001 -	750,000	750.00
750,001 -	900,000	900.00
Above	900,000	1,000.00

NOTE: The Commissioner may charge an additional fee of \$150.00 when the Trustee is unable to produce the original note, which fee shall be shown on the Account as a charge to the noteholder.

Taking and Reporting of Debts and Demands

A fee of \$250.00 plus costs of advertisement, subject to the provisions below regarding fees for contested hearings.

Claim Against Estate After Qualification

A fee of \$50.00 for each creditor's claim filed with the Commissioner after qualification other than claims filed in response to a notice of Debts & Demands hearing. This fee shall be charged to the creditor.

Clerk's Recordation Fee

10 pages and under	\$16.00
11 – 30 pages	31.00
31 – 50 or more pages	51.00