

COMMISSIONER OF ACCOUNTS

ARLINGTON COUNTY and CITY OF FALLS CHURCH

July 1, 2017

SCHEDULE OF FEES

GENERAL INFORMATION

INVENTORIES AND ACCOUNTS must be signed by each qualified fiduciary and filed with the Commissioner of Accounts in duplicate.

BASE FEES for inventories and accounts are for ten pages. **Additional pages** or schedules will require an increase in the filing fee. See appropriate schedule below.

ADDITIONAL FEES may be charged with Court approval when the Commissioner's review requires extraordinary time. Under exceptional circumstances, the Commissioner may also reduce fees.

CLERK'S FEES are included in all base fees. Make one check only, payable to the Commissioner of Accounts. The Commissioner will pay the Clerk when he submits the report for recording.

THIS FEE SCHEDULE is based upon the statewide Uniform Fee Schedule approved by the Virginia Supreme Court, effective January 1, 2017.

FILING FEES

INVENTORIES (Based on Part I assets and real estate over which the fiduciary has the power of sale.)

	<i>Assets</i>	<i>Fee</i>
Guardians for Minor	Any amount	\$ 71.00
	\$ 0 - \$ 50,000	126.00
	50,001 - 200,000	181.00
	200,001 - 500,000	236.00
	Above 500,000	291.00

— ADDITIONAL CHARGE OF \$15.00 FOR ALL INVENTORIES BETWEEN 11 AND 30 PAGES —
— ADDITIONAL CHARGE OF \$35.00 FOR ALL INVENTORIES OVER 30 PAGES —

ACCOUNTS

DECEDENT'S ESTATES - FIRST OR FIRST AND FINAL:

Assets from Inventory from Part I and real estate on Part 3 plus Additions.

NOTE: Additions are receipts, capital gains, and adjustments (lines 2, 3 and 4 of the Account Summary).

<i>Assets and Additions</i>	<i>Fee</i>
\$ 0 - \$ 50,000	\$ 236.00
50,001 - 100,000	456.00
100,001 - 200,000	566.00
200,001 - 300,000	676.00
300,001 - 500,000	841.00
500,001 - 700,000	1,006.00
700,001 - 1,000,000	1,336.00
Above 1,000,000	1,336.00 plus .00075 in excess of \$1,000,000, not to exceed a total fee of \$11,016.00 (except as may be approved by the Court)

— ADDITIONAL CHARGE OF \$15.00 FOR ALL ACCOUNTS BETWEEN 11 AND 30 PAGES —
— ADDITIONAL CHARGE OF \$35.00 FOR ALL ACCOUNTS OVER 30 PAGES —

DECEDENT'S ESTATES - SECOND AND SUBSEQUENT ACCOUNTS: The fee shall be determined by applying the fee schedule for a First Account to the assets brought forward (*at market value*) from the prior report plus additions during the accounting period.

STATEMENT IN LIEU OF ACCOUNT: The filing fee is \$166.00. Statements may not be filed earlier than six months after date of qualification.

LETTER OF INTENT: The filing fee is \$75.00.

(continued on reverse)

TRUSTS AND CONSERVATORSHIPS – FIRST OR FIRST AND FINAL ACCOUNTS:

Assets from Inventory (including real estate over which fiduciary has power of sale) plus Additions.

NOTE: Additions are receipts, capital gains, and adjustments.

<i>Assets and Additions</i>	<i>Fee</i>
\$ 0 - \$ 50,000	\$ 236.00
50,001 - 100,000	346.00
100,001 - 200,000	456.00
200,001 - 300,000	566.00
300,001 - 500,000	676.00
500,001 - 700,000	786.00
700,001 - 1,000,000	896.00
Above 1,000,000	896.00 plus .0005 in excess of \$1,000,000, not to exceed a total fee of \$11,016.00 (except as may be approved by the Court)

— ADDITIONAL CHARGE OF \$15.00 FOR ALL ACCOUNTS BETWEEN 11 AND 30 PAGES —

— ADDITIONAL CHARGE OF \$35.00 FOR ALL ACCOUNTS OVER 30 PAGES —

TRUSTS AND CONSERVATORSHIPS – SECOND AND SUBSEQUENT ACCOUNTS: Fee shall be determined by applying the fee schedule for a First Account to the assets brought forward (*at market value*) from the prior report plus additions during the account period. The maximum fee shall not exceed \$8,266.00.

NOTE: For a Conservatorship, if the ward is a Medicaid recipient, the maximum accounting fee is \$41.00.

FIRST ACCOUNT FOR A MINOR:

Assets from Inventory (including real estate over which fiduciary has power of sale) plus Additions.

NOTE: Additions are receipts, capital gains, and adjustments.

<i>Assets and Additions</i>	<i>Fee</i>
\$ 0 - \$ 50,000	\$ 126.00
50,001 - 100,000	181.00
100,001 - 200,000	236.00
200,001 - 300,000	291.00
300,001 - 500,000	346.00
500,001 - 700,000	401.00
700,001 - 1,000,000	456.00
Above 1,000,000	456.00 plus .0005 in excess of \$1,000,000, not to exceed a total fee of \$5,516.00 (except as may be approved by the Court)

— ADDITIONAL CHARGE OF \$15.00 FOR ALL ACCOUNTS BETWEEN 11 AND 30 PAGES —

— ADDITIONAL CHARGE OF \$35.00 FOR ALL ACCOUNTS OVER 30 PAGES —

SECOND AND SUBSEQUENT ACCOUNTS FOR A MINOR: Fee shall be determined by applying the fee schedule for a First Account to the assets brought forward (*at market value*) from the prior report plus additions during the account period. The maximum fee shall not exceed \$5,516.00.

HEARING FOR PROOF OF DEBTS AND DEMANDS: Minimum Commissioner’s fee is \$295.00 which includes the costs of advertising. Request must be submitted in writing and accompanied by a check for \$295.00. An additional fee will be charged based upon the time involved in a lengthy hearing or research required to make a proper report to the Court.

FILING CLAIMS AGAINST A DECEDENT’S ESTATE: Commissioner’s fee is \$55.00. Claims must be submitted in duplicate.

PENALTY FEES

COMMISSIONER’S LETTER to fiduciary for failure to timely file the Inventory or Account.....\$ 30.00

COMMISSIONER’S SUMMONS against fiduciary, served by the Sheriff,
for failure to timely file a proper Inventory or Account\$ 85.00

COMMISSIONER’S REPORT TO THE COURT for the failure of fiduciary to comply with
the Commissioner’s summons and preparation of Show Cause Order\$ 165.00

APPEARANCE IN COURT to prosecute Show Cause Order issued against fiduciary\$ 220.00

The above items are *penalty* fees chargeable against the fiduciary personally and shall not be charged to the estate.

PLEASE FILE FULLY SIGNED INVENTORIES AND ACCOUNTS IN DUPLICATE WITH PROPER FILING FEE MADE PAYABLE TO THE COMMISSIONER OF ACCOUNTS IN A TIMELY FASHION AT THE FOLLOWING ADDRESS:

**Commissioner of Accounts
1425 North Courthouse Road, Suite 6500
Arlington, Virginia 22201
(703) 228-7150**