

11-21-22

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VIRGINIA: IN THE CIRCUIT COURT OF THE CITY OF ROANOKE
IN THE CIRCUIT COURT OF THE COUNTY OF ROANOKE
IN THE CIRCUIT COURT OF THE CITY OF SALEM

IN RE: UNIFORM FEE SCHEDULE GUIDELINES FOR
COMMISSIONERS OF ACCOUNTS

ORDER

IT IS HEREBY ORDERED that the Uniform Fee Schedule Guidelines for Commissioners of Accounts approved by the Judicial Council of the Supreme Court of Virginia on October 18, 2022, is adopted and approved throughout this circuit for all matters which are brought before the Commissioners of Accounts of this Court in the performance of their duties to be effective beginning January 1, 2023. A copy of the said Uniform Fee Schedule Guidelines is attached and incorporated herein.

Effective January 1, 2023, this order supersedes all prior orders of this circuit regarding such fees, and the said fees approved herein are to continue thereafter pending further order.

The adoption of this fee schedule shall not prohibit appropriate petition upon a matter not covered by said fee schedule or appropriate petition that such fee schedule is inappropriate in a particular case due to extraordinary circumstances.

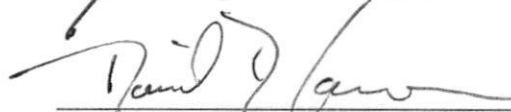
IT IS FURTHER ORDERED that the Clerk of each Circuit Court of this circuit is directed to spread this order in the order books of the court. IT IS FURTHER ORDERED that the Clerk of the Roanoke City Circuit Court certify a copy of this order to The Honorable Deborah A. Oehlschlaeger, The Honorable Michael S. Whitlow, and the President of the

Roanoke Bar Association; and that the Clerk of the Roanoke County Circuit Court certify a copy of this order to The Honorable I. Ray Byrd, and the President of the Salem/Roanoke County Bar Association.

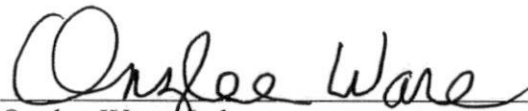
ENTER this 25th day of November, 2022.



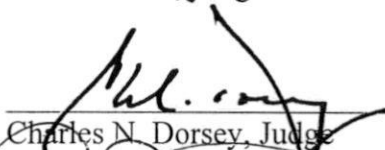
John Christopher Clemens, Chief Judge



David B. Carson, Judge



Onzlee Ware, Judge



Charles N. Dorsey, Judge



James R. Swanson, Judge

CIRCUIT COURT

Received Order From

WDB ☐

JCC ☒

DBC ☐

CND ☐

On NOV 22 2022

By Angele Wynn
Deputy Clerk
City of Roanoke

Regarding the decree or order to which
this stamp is affixed. I certify that on

November 22, 2022

I delivered a certified copy to:

Reborah Oehlschlaeger, Michael S. Whitlow, lbentley@jamlaw.net

Angele Wynn
Deputy Clerk Circuit Court, City of Roanoke

I. Ray Byrd, Molly Burke

Roanoke County Circuit Court Clerk
City of Salem Circuit Court Clerk

**UNIFORM FEE SCHEDULE GUIDELINES
FOR COMMISSIONERS OF ACCOUNTS
APPROVED BY THE JUDICIAL COUNCIL OF VIRGINIA
EFFECTIVE JANUARY 1, 2023**

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). These Uniform Fee Schedule Guidelines are an attempt to provide uniformity among the various Circuit Courts.

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

	<u>Assets</u>	<u>Fee</u>
Inventories		
Guardian for Minor	any amount	\$ 75.00
All others	0 - \$50,000	\$135.00
	50,001 - 200,000	\$200.00
	200,001 - 500,000	\$275.00
	Above - 500,000	\$350.00

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

Assets from Inventory plus Additions

	<u>Fee</u>
0 - \$50,000	\$275.00
50,001 - 100,000	\$550.00
100,001 - 200,000	\$675.00
200,001 - 300,000	\$825.00
300,001 - 500,000	\$1,030.00
500,001 - 700,000	\$1,240.00
700,001 - 1,000,000	\$1,650.00
Above - 1,000,000	\$1,650.00
	plus .00075 in excess of \$1,000,000.00
	+ 5.00 for Mailing

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 (Parts 1 and 3 of the Inventory). "Additions" are receipts, capital gains, and adjustments which increase the value of the probate estate (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 Settlement of Account

	<u>Fee</u>
Statement in Lieu	\$250.00
Notice of Intent to File	\$250.00

First Account of a Trust or a Conservatorship

<u>Assets from Inventory plus Additions</u>	<u>Fee</u>
0 - \$50,000	\$275.00
50,001 - 100,000	\$425.00
100,001 - 200,000	\$550.00
200,001 - 300,000	\$675.00
300,001 - 500,000	\$825.00
500,001 - 700,000	\$975.00
700,001 - 1,000,000	\$1,100.00
Above - 1,000,000	\$1,100.00
	plus .0005 in excess of \$1,000,000.00
	+ 5.00 Mailing

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 which increase the value of the estate (Lines 2, 3, 4, and 5 for Trusts and Lines 2b, 3 and 4 for Conservatorships).

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.

NOTE: If the ward is a Medicaid recipient, the maximum account filing fee is set by statute at \$25.00 (Virginia Code § 64.2-1305).

First Account of a Minor

Assets from Inventory plus Additions

	<u>Fee</u>
0 - \$50,000	\$135.00
50,001 - 100,000	\$220.00
100,001 - 200,000	\$275.00
200,001 - 300,000	\$350.00
300,001 - 500,000	\$400.00
500,001 - 700,000	\$475.00
700,001 - 1,000,000	\$550.00
Above - 1,000,000	\$550.00
	plus .0005 in excess of \$1,000,000.00
	+ 5.00 Mailing

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

Foreclosure Accounts (Interim and Final)

<u>Sale Price</u>	<u>Fee</u>
0 - \$100,000	\$350.00
100,001 - 300,000	\$425.00
300,001 - 450,000	\$625.00
450,001 - 600,000	\$825.00
600,001 - 750,000	\$1,030.00
750,001 - 900,000	\$1,235.00
Above - 900,000	\$1,375.00
	+ 5.00 Mailing

Note: The Commissioner may charge an additional fee of \$250.00 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

The fee for an uncontested Debts and Demands hearing shall be \$350.00 plus the costs of advertisement. The fee for a contested Debts and Demands hearing shall be \$350.00 per hour plus the costs of advertisement.

Receiving Claims Against the Estate After Qualification

A fee of \$95.00 for each creditor's claim filed with the Commissioner after qualification, other than claims filed in response to a notice of Debts and Demands hearing. This fee shall be charged to the creditor.

Delinquency Fees (To be collected against the fiduciary personally)

1. Failure to file an inventory in a timely manner resulting in a letter from the Commissioner: Fee \$40.00.
2. Failure to file settlement of accounts in a timely manner resulting in a letter from the Commissioner: Fee \$40.00.
3. Issuance of a summons by Commissioner: Fee \$150.00.
4. Commissioner's report to the Court on failure of a fiduciary to comply with a summons: Fee \$350.00.
5. Commissioner's report to the Court of delinquent accounts and unsettled accounts as required by Virginia Code § 64.2-1216: Fee \$75.00 for each such account.
6. Appearance in Court to prosecute a Show Cause Order issued against a fiduciary: Fee \$350.00.

Increased Fees for Review of Accounts

When a Commissioner's review of an account requires exceptional time, such as, but not limited to, extraordinary time required by fiduciary's failure to: follow the instructions; applicable law; adequately address requests for correction and/or changes; follow-up on enforcement issues; or in court time as a result of enforcement, the Commissioner shall have the authority to increase the Commissioner's fee. The Commissioner shall notify the fiduciary of the increased fee in writing and that the fiduciary has the right to object to the increased fee. The Commissioner shall further notify the fiduciary that, if the fiduciary objects to the increased fee, the fiduciary shall file written objections to the increased fee with the Commissioner within thirty (30) days from the date of the issuance of the increased fee notice. If the matter of the increased fee remains unresolved, the Commissioner shall file a report pursuant to Virginia Code §64.2-1211 with the Court concerning such fee and the fiduciary may file objections pursuant to Virginia Code § 64.2-1211. The Commissioner shall take into consideration the following factors:

1. The amount of time spent by the Commissioner and his or her staff in reviewing the account and the vouchers, as affected by the number of vouchers and the quality, completeness and accuracy of preparation of the account.

2. The dollar value, number and nature of the assets in the estate, and the assets outside of the estate which impact on the distribution of the probate estate.

3. The amount of time spent by the Commissioner and his or her staff on research and rendering decisions on questions of law.

4. The complexity of the estate distribution scheme, including apportionment of taxes, funding bypass trusts and marital shares or trusts and computations of beneficiary shares, including elective shares, allowances and exemptions.

5. The necessity for the Commissioner to review tax returns or other documents.

6. The amount of time spent by the Commissioner and his or her staff addressing complaints of beneficiaries concerning the account.

7. The efforts of fiduciary or lack thereof at compliance.

8. Any other matters deemed relevant by the Commissioner.

Fees for Services Other Than Inventory/Account Reviews and Uncontested Debts and Demands Hearing

When the Commissioner of Accounts conducts contested hearings; or confers or corresponds with fiduciaries, heirs, beneficiaries, and/or creditors on matters not normally required to be addressed during the audit and approval of fiduciary inventories and accounts, the Commissioner may charge a fee based upon hours expended at a rate of Fee \$350.00 per hour or such other hourly rate set by the Circuit Court for the Commissioner of Accounts.

When the Commissioner of Accounts conducts a hearing to authorize a disbursement by the Guardian of a minor, the fee of the Commissioner by statute shall not be in excess of \$ 100.00. (Virginia Code § 64.2-1802).

For receiving and filing a written consent to the waiver of filing a Trust Inventory and/or Trust Account, the fee of the Commissioner of Accounts is set by statute and shall not exceed \$ 25.00. (Virginia Code § 64.2-1307).

Reduction of Fees

In exceptional circumstances, the Commissioner may reduce any of the forgoing fees.

Clerk's Recordation Fee (to be sent to the Commissioner)

Inventories: As set by the local Clerk pursuant to statute.

Accounts: As set by the local Clerk pursuant to statute.