



## CONNECTICUT PROBATE ASSEMBLY

TESTIMONY OF HON. DIANNE E. YAMIN, PRESIDENT JUDGE OF THE  
CONNECTICUT PROBATE ASSEMBLY

WEDNESDAY, MARCH 19<sup>TH</sup>, 2008

JUDICIARY COMMITTEE

RE: S.B. 698 AN ACT CONCERNING THE CALCULATION, REDUCTION AND  
WAIVER OF PROBATE FEES

TESTIMONY:

Senator MacDonald, Representative Lawlor and Representative Fox, and Honorable  
Members of the Judiciary Committee:

I am Judge Dianne Yamin and I am the President Judge of the Connecticut Probate  
Assembly. I have been the Probate Judge in the District of Danbury for eighteen years.  
Today, I am speaking on behalf of the Connecticut Probate Assembly regarding Senate  
Bill 698, An Act Concerning the Calculation, Reduction and Waiver of Probate Fees.

At a very well attended meeting of the Probate Assembly this past November I took a  
consensus vote regarding proposed legislation to our probate fees such that out of state  
property would not be included in our probate fees, and should not be included in the  
Connecticut Estate tax.

THE CONNECTICUT PROBATE JUDGES UNIFORMLY AND STRONGLY  
SUPPORT THE BILL INsofar AS IT PROPOSES THAT, FROM A FAIRNESS  
AND EQUITY STANDPOINT, AND POSSIBLY FROM A CONSTITUTIONAL  
STANDPOINT, REAL OR TANGIBLE PERSONAL PROPERTY LOCATED  
OUTSIDE OF THE STATE SHOULD NOT BE INCLUDED FOR PURPOSES OF THE  
CALCULATION OF OUR PROBATE FEES NOR INCLUDED IN THE  
CONNECTICUT ESTATE TAX. THE ASSEMBLY AGREED TO SPONSOR  
LEGISLATION TO THAT EFFECT.

Regarding the portion of the bill which proposes that life insurance proceeds should  
not be included in our probate fee calculation, the Probate Assembly at the November  
Assembly Meeting concurred that we, as an Assembly, make a statement that we agree  
with this position, but that we would not sponsor such a bill to exclude life insurance.

S.B. 698 has a few issues which we would like to have corrected as follows:

- a. It does not address the problems of a non-resident owning property in CT. (Section  
1(b) (1) ) The result would be to include any intangible property of a non resident,  
whereas with intangibles, as a matter of law are deemed located at the place of  
domicile. Thus the Ct Courts would have no jurisdiction over them, nor would

they be subject to taxation here. It is important that we specify that where there is a nonresident, we include only the real or tangible property that is here in Connecticut.

- b. Section 1 (b) (4) retains a 1% surcharge on joint property which Judges at the November Assembly Meeting strongly supported eliminating.
- c. The Judges did not review the new provision of this bill that proposes an ability of the Judges to "waive" or "reduce" a probate fee when an estate does not have cash assets. Current probate fees are statutory and uniform among all 117 Probate Courts with no discretion. I believe this is perceived as a fair and uniform handling of probate fees and should remain unchanged. There are far too many different situations regarding cash poor estates with other assets that I believe it would be unweildy to create and enforce equitable guidelines which, if not uniformly applied, could be very problematic.

With the three caveats above, the PROBATE ASSEMBLY uniformly supports this bill.

Respectfully submitted,

Dianne E. Yamin  
President Judge  
Connecticut Probate Assembly  
[JudgeDianne@aol.com](mailto:JudgeDianne@aol.com)  
203 797-4521 Court  
203 731-1359 Cell