



General Assembly

**Substitute Bill No. 165**

February Session, 2008

\* SB00165INS 031108 \*

**AN ACT CONCERNING THE FEES OF THE PROBATE COURT SYSTEM.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 45a-107 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective July 1, 2008*):

3 (a) The basic costs for all proceedings in the settlement of the estate  
4 of any deceased person, including succession and estate tax  
5 proceedings, shall be in accordance with the provisions of this section.

6 (b) For estates in which proceedings were commenced on or after  
7 [April 1, 1998] July 1, 2008, costs shall be computed as follows:

8 (1) The basis for costs shall be (A) the greatest of (i) the gross estate  
9 for succession tax purposes, as provided in section 12-349, (ii) the  
10 inventory, including all supplements thereto, (iii) the Connecticut  
11 taxable estate, as defined in section 12-391, or (iv) the gross estate for  
12 estate tax purposes, as provided in chapters 217 and 218, [whichever is  
13 greater] minus the permitted reductions specified in subdivisions (4) to  
14 (6), inclusive, of this subsection, plus (B) all damages recovered for  
15 injuries resulting in death minus any hospital and medical expenses  
16 for treatment of such injuries resulting in death minus any hospital  
17 and medical expenses for treatment of such injuries that are not  
18 reimbursable by medical insurance and minus the attorney's fees and

19 other costs and expenses of recovering such damages. Any portion of  
 20 the basis for costs that is determined by property passing to the  
 21 surviving spouse shall be reduced by fifty per cent. Except as provided  
 22 in subdivision (3) of this subsection, in no case shall the minimum cost  
 23 be less than twenty-five dollars.

24 (2) Except as provided in subdivisions (3) [and (4)] to (6), inclusive,  
 25 of this subsection, costs shall be assessed in accordance with the  
 26 following table:

Basis for Computation Of Costs	Total Cost
0 to \$500	\$25
\$501 to \$1,000	\$50
\$1,000 to \$10,000	\$50, plus 1% of all in excess of \$1,000
\$10,000 to \$500,000	\$150, plus .35% of all in excess of \$10,000
\$500,000 to \$4,754,000	\$1,865, plus .25% of all in excess of \$500,000
\$4,754,000 and over	\$12,500

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28 (3) Notwithstanding the provisions of subdivision (1) of this  
 29 subsection, if the basis for costs is less than ten thousand dollars and a  
 30 full estate is opened, the minimum cost shall be one hundred fifty  
 31 dollars.

32 (4) [In estates where the gross taxable estate is less than six hundred  
 33 thousand dollars, in which no succession tax return is required to be  
 34 filed, a probate fee of .1 per cent shall be charged against non-solely-  
 35 owned real estate, in addition to any other fees computed under this  
 36 section.] In the case of a deceased person domiciled in this state at the  
 37 date of death, the gross estate for estate tax purposes shall, for the  
 38 purpose of determining the basis for costs under subdivision (1) of this  
 39 subsection, be reduced by the fair market value of any real or tangible

40 personal property owned by the deceased person located outside this  
41 state, and the amount of any indebtedness secured by a mortgage or  
42 lien on real property located in this state.

43 (5) In the case of a deceased person not domiciled in this state but  
44 who owned real or tangible personal property located in this state at  
45 the date of death, for the purpose of determining the basis for costs  
46 under subdivision (1) of this subsection, the fair market value of such  
47 real or tangible personal property located in this state shall be included  
48 in the gross estate for estate tax purposes. The value of any such real  
49 property shall be reduced by the amount of any indebtedness secured  
50 by a mortgage or lien on such real property.

51 (6) The gross estate for estate tax purposes shall not, for the purpose  
52 of determining the basis for costs under subdivision (1) of this  
53 subsection, include any life insurance proceeds.

54 (c) For estates in which proceedings were commenced on or after  
55 April 1, 1998, and prior to July 1, 2008, costs shall be computed as  
56 follows:

57 (1) The basis for costs shall be (A) the greatest of (i) the gross estate  
58 for succession tax purposes, as provided in section 12-349, (ii) the  
59 inventory, including all supplements thereto, (iii) the Connecticut  
60 taxable estate, as defined in section 12-391, or (iv) the gross estate for  
61 estate tax purposes, as provided in chapters 217 and 218, plus (B) all  
62 damages recovered for injuries resulting in death, minus any hospital  
63 and medical expenses for treatment of such injuries resulting in death,  
64 minus any hospital and medical expenses for treatment of such injuries  
65 that are not reimbursable by medical insurance, and minus the  
66 attorney's fees and other costs and expenses of recovering such  
67 damages. Any portion of the basis for costs, that is determined by  
68 property passing to the surviving spouse, shall be reduced by fifty per  
69 cent. Except as provided in subdivision (3) of this subsection, in no  
70 case shall the minimum cost be less than twenty-five dollars.

71 (2) Except as provided in subdivisions (3) and (4) of this subsection,

72 costs shall be assessed in accordance with the following table:

<u>Basis for Computation</u>	<u>Total Cost</u>
<u>Of Costs</u>	
<u>0 to \$500</u>	<u>\$25</u>
<u>\$501 to \$1,000</u>	<u>\$50</u>
<u>\$1,000 to \$10,000</u>	<u>\$50, plus 1% of all</u> <u>in excess of \$1,000</u>
<u>\$10,000 to \$500,000</u>	<u>\$150, plus .35% of all</u> <u>in excess of \$10,000</u>
<u>\$500,000 to \$4,754,000</u>	<u>\$1,865, plus .25% of all</u> <u>in excess of \$500,000</u>
<u>\$4,754,000 and over</u>	<u>\$12,500</u>

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74 (3) Notwithstanding the provisions of subdivision (1) of this  
 75 subsection, if the basis for costs is less than ten thousand dollars and a  
 76 full estate is opened, the minimum cost shall be one hundred fifty  
 77 dollars.

78 (4) In estates where the gross taxable estate is less than six hundred  
 79 thousand dollars, in which no succession tax return is required to be  
 80 filed, a probate fee of one-tenth of one per cent shall be charged against  
 81 nonsolely-owned real estate, in addition to any other fees computed  
 82 under this section.

83 [(c)] (d) For estates in which proceedings were commenced on or  
 84 after July 1, 1993, and prior to April 1, 1998, costs shall be computed as  
 85 follows:

86 (1) The basis for costs shall be: (A) The gross estate for succession  
 87 tax purposes, as provided in section 12-349, or the inventory, including  
 88 all supplements thereto, whichever is greater, plus (B) all damages  
 89 recovered for injuries resulting in death minus any hospital and  
 90 medical expenses for treatment of such injuries that are not  
 91 reimbursable by medical insurance and minus the attorney's fees and

92 other costs and expenses of recovering such damages. Any portion of  
93 the basis for costs that is determined by property passing to the  
94 surviving spouse shall be reduced by fifty per cent. Except as provided  
95 in subdivision (3) of this subsection, in no case shall the minimum cost  
96 be less than ten dollars.

97 (2) Except as provided in subdivision (3) of this subsection, costs  
98 shall be assessed in accordance with the following table:

Basis for Computation Of Costs	Total Cost
0 to \$1,000	\$10.00
\$1,000 to \$10,000	\$10, plus 1% of all in excess of \$1,000
\$10,000 to \$500,000	\$100, plus .30% of all in excess of \$10,000
\$500,000 to \$4,715,000	\$1,570, plus .20% of all in excess of \$500,000
\$4,715,000 and over	\$10,000

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100 (3) If the basis for costs is less than ten thousand dollars and a full  
101 estate is opened, the minimum cost shall be one hundred dollars.

102 [(d)] (e) For estates in which proceedings were commenced on or  
103 after July 1, 1983, and prior to July 1, 1993, costs shall be computed as  
104 follows:

105 (1) The basis for costs shall be: (A) The gross estate for succession  
106 tax purposes, as provided in section 12-349, minus one-third of the first  
107 fifty thousand dollars of any part of the gross estate for succession tax  
108 purposes that passes other than by will or under the laws of intestacy,  
109 plus (B) all damages recovered for injuries resulting in death minus  
110 any hospital and medical expenses for treatment of such injuries that  
111 are not reimbursable by medical insurance and minus the attorney's  
112 fees and other costs and expenses of recovering such damages.

113 (2) Costs shall be assessed in accordance with the following table:

Basis for Computation Of Costs	Total Cost
0 to \$1,000	\$10.00
\$1,000 to \$10,000	\$10, plus 1% of all in excess of \$1,000
\$10,000 to \$100,000	\$100, plus .30% of all in excess of \$10,000
\$100,000 to \$200,000	\$370, plus .25% of all in excess of \$100,000
\$200,000 to \$500,000	\$620, plus .2% of all in excess of \$200,000
\$500,000 to \$1,000,000	\$1,220, plus .15% of all in excess of \$500,000
\$1,000,000 to \$5,000,000	\$1,970, plus .125% of all in excess of \$1,000,000
\$5,000,000 and over	\$6,970, plus .1% of all in excess of \$5,000,000

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115 [(e)] (f) For estates in which proceedings were commenced prior to  
116 July 1, 1983, costs shall be computed as follows:

With respect to any estate in which any proceedings were commenced or succession tax documents filed:  Prior to January 1, 1968  Prior to July 1, 1969, but on or after January 1, 1968	Costs computed under:  Section 45-17 of the 1961 supplement to the general statutes  Section 45-17a of the 1967 supplement to the general statutes
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Prior to July 1, 1978, but  
on or after July 1, 1969

Section 45-17a of the  
1969 supplement to  
the general statutes

Prior to July 1, 1983, but  
on or after July 1, 1978

Section 45-17a of the  
general statutes,  
revised to  
January 1, 1983

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118        ~~[(f)]~~ (g) If more than one hearing is held in any matter under this  
119 section, an additional charge of twenty-five dollars shall be payable to  
120 the court by the estate, or, in the discretion of the court, by any  
121 interested party against whom the court shall assess such additional  
122 charge.

123        ~~[(g)]~~ (h) If the total time of any one hearing in the matter exceeds  
124 one hour, an additional charge of twenty-five dollars per hour for each  
125 hour in excess of the first hour shall be payable to the court by the  
126 estate, or at the discretion of the court by any interested party against  
127 whom the court shall assess the additional charge, provided the  
128 additional charge shall not exceed three hundred dollars.

129        ~~[(h)]~~ (i) A charge of fifty dollars shall be payable to the court by any  
130 creditor applying to the Court of Probate pursuant to section 45a-364  
131 or 45a-401 for consideration of a claim. If such claim is allowed by the  
132 court, the court may order the fiduciary to reimburse the charge from  
133 the estate.

134        ~~[(i)]~~ (j) A charge of fifty dollars for an appeal shall be payable to the  
135 court by the appellant.

136        ~~[(j)]~~ (k) A charge of fifty dollars plus the actual costs of rescheduling  
137 the adjourned hearing shall be payable to the court by any party who  
138 requests an adjournment of a scheduled hearing or whose failure to  
139 appear necessitates an adjournment, provided the court may waive the  
140 charge and costs for cause shown.

141        [(k)] (l) In no event shall any fee exceed ten thousand dollars for any  
142        estate in which proceedings were commenced prior to April 1, 1998,  
143        and twelve thousand five hundred dollars for any estate in which  
144        proceedings were commenced on or after April 1, 1998.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2008</i>	45a-107

**Statement of Legislative Commissioners:**

"Decedent" was changed to "deceased person" for consistency.

**INS**        *Joint Favorable Subst.*