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Testimony of John R. Ivimey, Secretary of the Executive Committee,  
Estates & Probate Section of the Connecticut Bar Association

**Senate Bill 696**  
**An Act Concerning The Courts of Probate**

**Judiciary Committee**  
**March 19, 2008**

Senator McDonald, Representative Lawlor and members of the Judiciary Committee, thank you for the opportunity to appear before the committee to comment on certain revisions to the Connecticut probate court fees proposed in Section 1 of Senate Bill 696, An Act Concerning Courts of Probate.

My name is John R. Ivimey. I am a stockholder at Reid and Riege, P.C. and chairman of a special committee of the Estates and Probate Section of the Connecticut Bar Association tasked with challenging the imposition of a statutory probate court fee based on assets of decedents over which the court has no jurisdiction and that are not subject to the Connecticut estate tax. Although there are a number of such assets, the categories of assets that we are most concerned about are real estate located outside Connecticut in the estates of Connecticut residents and assets other than Connecticut real estate and Connecticut tangible personal property in the ancillary estates of nonresidents.

We believe this bill tries to address these problems. However, we do not believe that the language of the bill achieves this goal. The bill protects Connecticut residents from the imposition of a probate court fee on out-of-state real and tangible property, but still imposes an inappropriate fee on nonresidents. Under the proposed bill, the fee imposed on a nonresident is

based on the nonresident's "gross estate" which includes the person's property located Connecticut plus all of the nonresident's intangible personal property. This intangible personal property is not subject to Probate Court jurisdiction or to the Connecticut estate tax. We believe technical changes should be made to the bill to fix this apparent oversight, and to only impose the fee of a nonresident on the nonresident's property located in Connecticut. We propose that the *new sec. 45a-107(b)(5) in section (1) of the bill* be reworded as follows:

- “(5) In the case of a deceased person who was not domiciled in this state at the date of his or her death but who owned real property or tangible personal property situated in this state at the date of his or her death, the basis for costs pursuant to item (iv) of subdivision (1) of this subsection shall include only such real property or tangible personal property situated in this state. The value of any such real property situated in this state shall be reduced by the amount of any indebtedness secured by a mortgage or lien on such real property.”

Thank you for allowing me the opportunity to comment on Senate Bill 696. The CBA Estates & Probate Section respectfully requests that the Judiciary Committee act favorably on Section 1 of this bill with our suggested changes.

I'd be happy to hear any of your questions.