



General Assembly

January Session, 2009

Raised Bill No. 1005

LCO No. 3698

* SB01005JUD 040209 *

Referred to Committee on Judiciary

Introduced by:
(JUD)

***AN ACT CONCERNING THE ASSESSMENT OF CERTAIN PROPERTY
IN THE CALCULATION OF PROBATE FEES.***

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 Section 45a-107 of the general statutes is repealed and the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, 2009*):

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 July 1, 2009, 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, except as
13 provided in subdivisions (5) and (6) of this subsection, plus (B) all
14 damages recovered for injuries resulting in death, minus any hospital
15 and medical expenses for treatment of such injuries resulting in death

16 minus any hospital and medical expenses for treatment of such injuries
 17 that are not reimbursable by medical insurance, and minus the
 18 attorney's fees and other costs and expenses of recovering such
 19 damages. Any portion of the basis for costs that is determined by
 20 property passing to the surviving spouse shall be reduced by fifty per
 21 cent. Except as provided in subdivision (3) of this subsection, in no
 22 case shall the minimum cost be less than twenty-five dollars.

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

T1	<u>Basis for Computation</u>	
T2	<u>Of Costs</u>	<u>Total Cost</u>
T3	<u>0 to \$500</u>	<u>\$25</u>
T4	<u>\$501 to \$1,000</u>	<u>\$50</u>
T5	<u>\$1,000 to \$10,000</u>	<u>\$50, plus 1% of all</u>
T6		<u>in excess of \$1,000</u>
T7	<u>\$10,000 to \$500,000</u>	<u>\$150, plus .35% of all</u>
T8		<u>in excess of \$10,000</u>
T9	<u>\$500,000 to \$4,754,000</u>	<u>\$1,865, plus .25% of all</u>
T10		<u>in excess of \$500,000</u>
T11	<u>\$4,754,000 and over</u>	<u>\$12,500</u>

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

30 (4) In estates where the gross taxable estate is less than six hundred
 31 thousand dollars, in which no succession tax return is required to be
 32 filed, a probate fee of .1 per cent shall be charged against non-solely-
 33 owned real estate, in addition to any other fees computed under this
 34 section.

35 (5) In the case of a deceased person who was domiciled in this state

36 on the date of his or her death, the gross estate for estate tax purposes
37 shall, for the purpose of determining the basis for costs pursuant to
38 subdivision (1) of this subsection, be reduced by the fair market value
39 of any real property or tangible personal property of the deceased
40 person situated outside of this state.

41 (6) In the case of a deceased person who was not domiciled in this
42 state on the date of his or her death but who owned real property or
43 tangible personal property situated in this state on the date of his or
44 her death, only the fair market value of such real property or tangible
45 personal property situated in this state shall be included in the gross
46 estate for estate tax purposes for the purpose of determining the basis
47 for costs pursuant to subdivision (1) of this subsection.

48 [(b)] (c) For estates in which proceedings were commenced on or
49 after April 1, 1998, and prior to July 1, 2009, costs shall be computed as
50 follows:

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

65 (2) Except as provided in subdivisions (3) and (4) of this subsection,
66 costs shall be assessed in accordance with the following table:

T12	Basis for Computation	
T13	Of Costs	Total Cost
T14	0 to \$500	\$25
T15	\$501 to \$1,000	\$50
T16	\$1,000 to \$10,000	\$50, plus 1% of all
T17		in excess of \$1,000
T18	\$10,000 to \$500,000	\$150, plus .35% of all
T19		in excess of \$10,000
T20	\$500,000 to \$4,754,000	\$1,865, plus .25% of all
T21		in excess of \$500,000
T22	\$4,754,000 and over	\$12,500

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

71 (4) In estates where the gross taxable estate is less than six hundred
 72 thousand dollars, in which no succession tax return is required to be
 73 filed, a probate fee of .1 per cent shall be charged against non-solely-
 74 owned real estate, in addition to any other fees computed under this
 75 section.

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

79 (1) The basis for costs shall be: (A) The gross estate for succession
 80 tax purposes, as provided in section 12-349, or the inventory, including
 81 all supplements thereto, whichever is greater, plus (B) all damages
 82 recovered for injuries resulting in death, minus any hospital and
 83 medical expenses for treatment of such injuries that are not
 84 reimbursable by medical insurance, and minus the attorney's fees and
 85 other costs and expenses of recovering such damages. Any portion of
 86 the basis for costs that is determined by property passing to the

87 surviving spouse shall be reduced by fifty per cent. Except as provided
 88 in subdivision (3) of this subsection, in no case shall the minimum cost
 89 be less than ten dollars.

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

T23	Basis for Computation	
T24	Of Costs	Total Cost
T25	0 to \$1,000	\$10.00
T26	\$1,000 to \$10,000	\$10, plus 1% of all
T27		in excess of \$1,000
T28	\$10,000 to \$500,000	\$100, plus .30% of all
T29		in excess of \$10,000
T30	\$500,000 to \$4,715,000	\$1,570, plus .20% of all
T31		in excess of \$500,000
T32	\$4,715,000 and over	\$10,000

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

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

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

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

T33	Basis for Computation	
T34	Of Costs	Total Cost
T35	0 to \$1,000	\$10.00
T36	\$1,000 to \$10,000	\$10, plus 1% of all
T37		in excess of \$1,000
T38	\$10,000 to \$100,000	\$100, plus .30% of all
T39		in excess of \$10,000
T40	\$100,000 to \$200,000	\$370, plus .25% of all
T41		in excess of \$100,000
T42	\$200,000 to \$500,000	\$620, plus .2% of all
T43		in excess of \$200,000
T44	\$500,000 to \$1,000,000	\$1,220, plus .15% of all
T45		in excess of \$500,000
T46	\$1,000,000 to \$5,000,000	\$1,970, plus .125% of all
T47		in excess of \$1,000,000
T48	\$5,000,000 and over	\$6,970, plus .1% of all
T49		in excess of \$5,000,000

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

T50	With respect to any estate	Costs computed under:
T51	in which any proceedings	
T52	were commenced or	
T53	succession tax documents filed:	
T54	Prior to January 1, 1968	Section 45-17 of the
T55		1961 supplement to
T56		the general statutes
T57	Prior to July 1, 1969, but	Section 45-17a of the
T58	on or after January 1, 1968	1967 supplement to
T59		the general statutes
T60	Prior to July 1, 1978, but	Section 45-17a of the
T61	on or after July 1, 1969	1969 supplement to

T62		the general statutes
T63	Prior to July 1, 1983, but	Section 45-17a of the
T64	on or after July 1, 1978	general statutes,
T65		revised to
T66		January 1, 1983

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

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

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

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

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

131 ~~[(k)]~~ (l) In no event shall any fee exceed ten thousand dollars for any
132 estate in which proceedings were commenced prior to April 1, 1998,

133 and twelve thousand five hundred dollars for any estate in which
134 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, 2009</i>	45a-107

JUD *Joint Favorable*