



Substitute Senate Bill No. 248

Public Act No. 12-45

AN ACT CONCERNING PROBATE FEES.

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

Section 1. Section 45a-105 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2013*):

The [costs] fees charged by courts of probate shall be uniform for all of the probate districts established by law. [Costs] Fees shall be assessed in accordance with sections 45a-106 to 45a-112, inclusive, as amended by this act.

Sec. 2. Section 45a-106 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2013*):

The basic [costs] fees payable to courts of probate for any proceeding other than in connection with the settlement of the estate of a deceased person or periodic accounts of trustees, guardians, conservators or other fiduciaries shall be as follows:

(1) Except for such proceedings for which basic [costs] fees are specified in subdivision [(7) or (8)] (4), (5) or (6) of this section or are otherwise specified or exempted in section 45a-111, as amended by this act, or elsewhere in the general statutes, there shall be payable to the Court of Probate with respect to each application, petition or motion

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filed with the court to commence a matter before it, an entry fee of one hundred fifty dollars which shall be paid by the person making the application, petition or motion.

(2) On each matter commenced by the court on its own motion, an entry fee of one hundred fifty dollars shall be payable by an interested party as determined by the court.

[(3) If more than one hearing is held in any matter so entered, an additional charge of twenty-five dollars shall be payable to the court by the party paying the entry fee in the matter, or, in the discretion of the court, by any interested party against whom the court shall assess such additional charge.

(4) If the total time of any one hearing in the matter exceeds one hour, an additional charge of twenty-five dollars per hour for each hour in excess of the first hour shall be payable to the court by the party paying the entry fee in the matter, or, in the discretion of the court, by any interested party against whom the court shall assess the additional charge, provided the additional charge shall not exceed three hundred dollars.]

[(5)] (3) For purposes of establishing [charges] fees payable to courts of probate [hereunder] under this section, all applications, petitions and motions filed and proceedings thereunder, in connection with a matter which has been entered as above, which are necessary to enter a final decree in and are incidental to the action of the court being sought in the matter so entered shall be covered by the entry fee and by any additional [charge] fee or expense under [subdivisions (3) and (4)] subdivision (6) of this section that may have become payable in such matter. No additional [charges] fees under this section shall be [made] charged for any such incidental applications, petitions or motions, [provided] except that once a final decree is entered in any matter and, thereafter, additional action or actions are sought in the court in

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connection therewith, such additional action or actions shall be treated as a new matter [hereunder] under this section.

[(6)] (4) For proceedings brought under section 46b-30, the [cost] fee shall be twenty-five dollars.

[(7)] (5) For filing a will in the Probate Court, the [cost] fee shall be five dollars. For filing any other document in the probate court under the provisions of any statute if the court is not required to take any action, the [cost] fee shall be twenty-five dollars, in addition to any applicable recording [charge] fee. [The cost] Any fee under this subdivision shall be payable by the person filing such will or document.

[(8)] (6) A [charge] fee of fifty dollars, plus the actual [costs] expenses of rescheduling the adjourned hearing that are payable under section 45a-109, as amended by this act, shall be payable to the court by any party who requests an adjournment of a scheduled hearing or whose failure to appear necessitates an adjournment, [provided] except that the court, for cause shown, may waive either the [charge] fifty-dollar fee or [the costs] the actual expenses of rescheduling the adjourned hearing, or both.

Sec. 3. Section 45a-107 of the 2012 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2013*):

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

(b) For estates in which proceedings were commenced on or after January 1, 2011, [costs] fees shall be computed as follows:

(1) The basis for [costs] fees shall be (A) the greatest of (i) the gross

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estate for succession tax purposes, as provided in section 12-349, (ii) the inventory, including all supplements thereto, (iii) the Connecticut taxable estate, as defined in section 12-391, or (iv) the gross estate for estate tax purposes, as provided in chapters 217 and 218, except as provided in subdivisions [(4) and] (5) and (6) of this subsection, plus (B) all damages recovered for injuries resulting in death, minus any hospital and medical expenses for treatment of such injuries resulting in death, minus any hospital and medical expenses for treatment of such injuries that are not reimbursable by medical insurance, and minus the attorney's fees and other costs and expenses of recovering such damages. Any portion of the basis for [costs] fees that is determined by property passing to the surviving spouse shall be reduced by fifty per cent. Except as provided in [subdivision (3)] subdivisions (3) and (4) of this subsection, in no case shall the minimum [cost] fee be less than twenty-five dollars.

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

Basis for Computation Of [Costs] <u>Fees</u>	Total [Cost] <u>Fee</u>
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

(3) Notwithstanding the provisions of subdivision (1) of this

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subsection, if the basis for [costs] fees is less than ten thousand dollars and a full estate is opened, the minimum [cost] fee shall be one hundred fifty dollars.

(4) In any matter in which the Commissioner of Administrative Services is the legal representative of the estate pursuant to section 4a-16, the fee shall be the lesser of (A) the amount calculated under subdivisions (1) and (2) of this subsection, or (B) the amount collected by the Commissioner of Administrative Services after paying the expense of funeral and burial in accordance with section 17b-84.

~~[(4)]~~ (5) In the case of a deceased person who was domiciled in this state on the date of his or her death, the gross estate for estate tax purposes shall, for the purpose of determining the basis for [costs] fees pursuant to subdivision (1) of this subsection, be reduced by the fair market value of any real property or tangible personal property of the deceased person situated outside of this state.

~~[(5)]~~ (6) In the case of a deceased person who was not domiciled in this state on the date of his or her death but who owned real property or tangible personal property situated in this state on the date of his or her death, only the fair market value of such real property or tangible personal property situated in this state shall be included in the basis for [costs] fees pursuant to subdivision (1) of this subsection.

(c) For estates in which proceedings were commenced on or after April 1, 1998, and prior to January 1, 2011, [costs] fees shall be computed as follows:

(1) The basis for [costs] fees shall be (A) the gross estate for succession tax purposes, as provided in section 12-349, the inventory, including all supplements thereto, the Connecticut taxable estate, as defined in section 12-391, or the gross estate for estate tax purposes, as provided in chapters 217 and 218, whichever is greater, plus (B) all

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

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

Basis for Computation Of [Costs] <u>Fees</u>	Total [Cost] <u>Fee</u>
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

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

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

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section.

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

(1) The basis for costs shall be: (A) The gross estate for succession tax purposes, as provided in section 12-349, or the inventory, including all supplements thereto, whichever is greater, plus (B) all damages recovered for injuries resulting in death minus any hospital and medical expenses for treatment of such injuries that are not reimbursable by medical insurance and minus the attorney's fees and other costs and expenses of recovering such damages. Any portion of the basis for costs that is determined by property passing to the surviving spouse shall be reduced by fifty per cent. Except as provided in subdivision (3) of this subsection, in no case shall the minimum cost be less than ten dollars.

(2) Except as provided in subdivision (3) of this subsection, 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 \$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

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

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

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

(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

[(f) For estates in which proceedings were commenced prior to July

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1, 1983, costs shall be computed as follows:

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

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

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

[(i)] (f) A [charge] fee of fifty dollars shall be payable to the court by

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any creditor applying to the Court of Probate pursuant to section 45a-364 or 45a-401 for consideration of a claim. If such claim is allowed by the court, the court may order the fiduciary to reimburse the [charge] amount of such fee from the estate.

~~[(j)]~~ (g) A ~~[charge] fee~~ of fifty dollars, plus the actual ~~[costs] expenses~~ of rescheduling the adjourned hearing that are payable under section 45a-109, as amended by this act, shall be payable to the court by any party who requests an adjournment of a scheduled hearing or whose failure to appear necessitates an adjournment, ~~[provided] except that the court, for cause shown, may waive either the [charge and costs for cause shown] fifty-dollar fee or the actual expenses of rescheduling the adjourned hearing, or both.~~

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

~~[(l)]~~ (i) In the case of decedents who die on or after January 1, 2011:

(1) Any ~~[costs] fees~~ assessed under this section that are not paid within thirty days of the date of an invoice from the court of probate shall bear interest at the rate of one-half of one per cent per month or portion thereof until paid;

(2) If a tax return or a copy of a tax return required under subparagraph (D) of subdivision (3) of subsection (b) of section 12-392 is not filed with a court of probate by the due date for such return or copy under subdivision (1) of subsection (b) of section 12-392 or by the date an extension under subdivision (4) of subsection (b) of section 12-392 expires, the ~~[costs] fees~~ that would have been due under this section if such return or copy had been filed by such due date or expiration date shall bear interest at the rate of one-half of one per cent

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per month or portion thereof from the date that is thirty days after such due date or expiration date, whichever is later, until paid. If a return or copy is filed with a court of probate on or before such due date or expiration date, whichever is later, the [costs] fees assessed shall bear interest as provided in subdivision (1) of this subsection;

(3) A court of probate may extend the time for payment of any [costs] fees under this section, including interest, if it appears to the court that requiring payment by such due date or expiration date would cause undue hardship. No additional interest shall accrue during the period of such extension. A court of probate may not waive interest outside of any extension period;

(4) The interest requirements in subdivisions (1) and (2) of this subsection shall not apply if:

(A) The basis for [costs] fees for the estate does not exceed forty thousand dollars; or

(B) The basis for [costs] fees for the estate does not exceed five hundred thousand dollars and any portion of the property included in the basis for [costs] fees passes to a surviving spouse.

Sec. 4. Section 45a-108 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2013*):

(a) (1) Except with respect to a decedent's estate, the basic [costs] fees for all proceedings in connection with allowance and settlement of a periodic or other account, after notice and hearing, regardless of the date of origin of the estate in which such account is filed, shall be in accordance with the following schedule:

If the book value or market value or receipts, whichever is larger, is:

[Cost] Fee

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Less than \$25,000	\$50.00
\$25,000 to \$375,000	.20% thereof
\$375,000 and over	\$750.00

(2) If more than one account is the subject of a hearing, the [charges] fees shall be based on the values in the most recent account being heard.

[(b) If more than one hearing is held in any matter under this section, an additional charge of twenty-five dollars shall be payable to the court by the moving party, or, in the discretion of the court, by any interested party against whom the court shall assess such additional charge.

(c) If the total time of any one hearing in the matter exceeds one hour, an additional charge of twenty-five dollars per hour for each hour in excess of the first hour shall be payable to the court by the moving party, or in the discretion of the court, by any interested party against whom the court shall assess the additional charge, provided the additional charge shall not exceed three hundred dollars.]

[(d)] (b) A [charge] fee of fifty dollars, plus the actual [costs] expenses of rescheduling the adjourned hearing that are payable under section 45a-109, as amended by this act, shall be payable to the court by any party who requests an adjournment of a scheduled hearing or whose failure to appear necessitates an adjournment, [provided] except that the court, for cause shown, may waive either the [charge and costs for cause shown] fifty-dollar fee or the actual expenses of rescheduling the adjourned hearing, or both.

Sec. 5. Section 45a-109 of the 2012 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2013*):

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In addition to the basic [charges and costs] fees specified in sections 45a-106 to 45a-108, inclusive, as amended by this act, the following expenses shall be payable to the courts of probate: (1) For recording each page or fraction thereof after the first five pages of any one document, three dollars; (2) for each notice in excess of two with respect to any hearing or continued hearing, two dollars; (3) for any expenses incurred by the court of probate for newspaper publication of notices, certified or registered mailing of notices, or for service of process or notice, the actual amount of the expenses so incurred; (4) for providing copies of any document from a file in the court of any matter within the jurisdiction of the court, five dollars for a copy of any such document up to five pages in length and one dollar per copy for each additional page or fractional part thereof as the case may be, [provided] except that there shall be furnished without charge to the fiduciary or, if none, to the petitioner with respect to any probate matter one uncertified copy of each decree, certificate or other court order setting forth the action of the court on any proceeding in such matter; (5) for certifying copies of any document from a file in the court of any matter before the court, five dollars per each copy certified for the first two pages of a document, and two dollars for each copy certified for each page after the second page of such document, [provided] except that no charge shall be made for any copy certified or otherwise that the court is required by statute to make; (6) for retrieval of a file not located on the premises of the court, the actual [cost] expense or ten dollars, whichever is greater; [and] (7) for copying probate records through the use of a hand-held scanner, as defined in section 1-212, twenty dollars per day; and (8) for providing a digital copy of an audio recording of a hearing, twenty-five dollars.

Sec. 6. Section 45a-110 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2013*):

(a) The [costs, fees, charges] fees and expenses provided for in

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connection with proceedings under section 45a-107, as amended by this act, with respect to a decedent's estate shall be paid for by the executor or administrator [,] or, if there is no such fiduciary, by the transferee filing the succession tax return under section 12-359 or a tax return under section 12-392.

(b) The [costs, fees, charges] fees and expenses provided for in connection with proceedings under section 45a-108, as amended by this act, with respect to an accounting shall be paid by the trustee, guardian, conservator or other fiduciary.

(c) In the case of any proceeding under sections 45a-106 to 45a-112, inclusive, as amended by this act, commenced on motion of the court, such [costs, fees, charges] fees and expenses shall be paid by the party against whom such [costs] fees and expenses are assessed by the court.

(d) In all other cases, the petitioner shall pay the [costs, fees, charges] fees and expenses provided for by sections 45a-106 to 45a-112, inclusive, as amended by this act, unless otherwise provided by law.

Sec. 7. Section 45a-111 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2013*):

(a) No [cost] fee or expense shall be charged for any proceedings in the settlement of the estate of any member of the armed forces who died while in service in time of war as defined in section 27-103.

(b) No fees or expenses shall be charged under sections 45a-106 to 45a-112, inclusive, as amended by this act, or under section 45a-727 for adoption proceedings involving special needs children.

(c) If a petitioner or applicant to a court of probate claims that unless his or her obligation to pay the fees and the necessary [costs] expenses of the action, including the [cost] expense of service of process, is waived, such petitioner or applicant will be deprived by reason of his

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or her indigency of his or her right to bring a petition or application to such court or that he or she is otherwise unable to pay the fees and necessary [costs] expenses of the action, he or she may file with the clerk of such court of probate an application for waiver of payment of such fees and necessary [costs] expenses. Such application shall be signed under penalty of false statement, shall state the applicant's financial circumstances, and shall identify the fees and [costs] expenses sought to be waived and the approximate amount of each. If the court finds that the applicant is unable to pay such fees and [costs] expenses, it shall order such fees and [costs] expenses waived. If such [costs] expenses include the [cost] expense of service of process, the court, in its order, shall indicate the method of service authorized and the [cost] expense of such service shall be paid from funds appropriated to the Judicial Department, [however] except that, if funds have not been included in the budget of the Judicial Department for such [costs] expenses, such [costs] expenses shall be paid from the Probate Court Administration Fund.

(d) The court may, in its discretion, postpone payment of any entry fee or other [charge] fee or expense due under sections 45a-106 to 45a-112, inclusive, as amended by this act, and enter any matter if it appears to the court that to require such entry fee or other fee or expense to accompany submission of the matter would cause undue delay or hardship, but in such case the applicant, petitioner or moving party shall be liable for the entry fee and all other [charges] fees and expenses upon receipt of an invoice therefor from the court of probate.

(e) Any fee or expense charged under the provisions of sections 45a-106 to 45a-112, inclusive, as amended by this act, shall not be subject to the tax imposed under chapter 219.

Sec. 8. Section 45a-112 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2013*):

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When the state or any of its agencies is an applicant, petitioner or moving party commencing a matter in a court of probate, or is otherwise liable for the [charges] fees or expenses under sections 45a-106 to 45a-112, inclusive, as amended by this act, the court shall accept such matter without the entry fee accompanying the filing thereof, and shall bill the entry fee or other [charge] fee or expense to the appropriate agency for subsequent payment, which payment shall be due and payable upon receipt of such bill.

Sec. 9. Section 45a-107a of the general statutes is repealed. (*Effective July 1, 2012*)

Approved May 31, 2012