

COURT COSTS AND FEES CHART

The chart below shows court costs in effect as of **December 1, 2018¹** and applies to all costs assessed or collected on or after that date, except where otherwise noted.

| ESTATES COSTS AND FEES G.S. 7A-307, unless otherwise specified | AMOUNT |
|---|---|
| ESTATES – NEW ADMINISTRATIONS AND ESTATE PROCEEDINGS. G.S. 7A-307(a).² | |
| General Court of Justice Fee. ³ | 106.00 |
| Facilities Fee. G.S. 7A-307(a)(1). | 10.00 |
| Telecommunications and Data Connectivity Fee. G.S. 7A-307(a)(1a). | 4.00 |
| ESTATES TOTAL | 120.00 (+% of gross estate, below) |
| Separate GCJF based on value of the gross estate (based on the information provided in the inventory and at each accounting). Minimum fee per filing: \$15.00. Maximum cumulative fee: \$6,000.00. G.S. 7A-307(a)(2a). | +0.40/100.00 of gross estate ⁴ |
| Caveat for Decedents Dying on or after January 1, 2012. ⁵ G.S. 7A-307(a)(5). | 200.00 |
| REOPENED ESTATE ADMINISTRATION. G.S. 7A-307(a)(6). | |
| For decedents dying on or before December 31, 2011: Minimum fee per filing: \$15.00. Maximum cumulative fee: \$6,000.00. | +0.40/100.00 of NEW property coming into reopened estate ⁶ |
| For decedents dying on or after January 1, 2012: Minimum fee per filing: None. Maximum cumulative fee: \$6,000.00. | |
| TRUST UNDER WILL – ESTABLISHMENT.⁷ | |
| General Court of Justice Fee. | 106.00 |
| Facilities Fee. G.S. 7A-307(a)(1). | 10.00 |
| Telecommunications and Data Connectivity Fee. G.S. 7A-307(a)(1a). | 4.00 |
| TRUST UNDER WILL – ESTABLISHMENT TOTAL | 120.00 |
| TRUST UNDER WILL – ANNUAL ACCOUNTINGS/RECEIPT OF NEW PERSONAL PROPERTY ASSETS. G.S. § 7A-307(a)(2a). Minimum fee: \$20.00. Maximum fee: \$6,000.00. | 20.00 per accounting or 0.40/100.00 of gross value of assets (if new personal property) ⁸ |
| PROBATE OF A WILL WITHOUT QUALIFICATION OF PERSONAL REPRESENTATIVE. G.S. 7A-307(a)(3). | |
| General Court of Justice Fee. | 20.00 |
| Facilities Fee. G.S. 7A-307(a)(1). | 10.00 |
| PROBATE WITHOUT QUALIFICATION TOTAL | 30.00 |
| QUALIFICATION OF LIMITED PERSONAL REPRESENTATIVE. G.S. 7A-307(a)(2d) & G.S. 28A-29-1. | |
| Petition Fee. ⁹ | 20.00 |
| COLLECTION OF PERSONAL PROPERTY BY AFFIDAVIT. G.S. 7A-307(b). | |
| General Court of Justice Fee. General Fund | 106.00 |
| Facilities Fee. G.S. 7A-307(a)(1). | 10.00 |
| Telecommunications and Data Connectivity Fee. G.S. 7A-307(a)(1a). | 4.00 |
| COLLECTION BY AFFIDAVIT TOTAL | 120.00 |
| Separate GCJF based on value of the gross estate. Minimum fee per filing: \$15.00. Maximum fee: \$6,000.00. <u>Note:</u> Assessed on the AOC-E-204, Side One, "TOTAL RECEIPTS" | +0.40/100.00 of gross estate ¹⁰ |

| OTHER ESTATE FEES G.S. 7A-307(b1), unless otherwise noted | AMOUNT |
|--|---------------|
| Motion/Notice of Hearing fee. G.S. 7A-307(a)(4).¹¹ | 20.00 |
| Service fee for civil process served by the Sheriff. G.S. 7A-307(c) and 7A-311(a)(1). | +30.00 |
| Filing and indexing a will without probate. | |
| First page | 1.00 |
| Each additional page or fraction thereof | 0.25 |
| Additional fiduciary letters (per letter over 5). | 1.00 |
| Safe deposit box inventory (per box, per day). | 15.00 |
| Taking a deposition. | 10.00 |
| Docketing and Indexing a will probated in another county in the State. | |
| First page | 6.00 |
| Each additional page or fraction thereof | 0.25 |
| Hearing petition for year's allowance. | 8.00 |

¹The General Assembly ended the 2018 short session with one change affecting estates court costs and fees. Session Law 2018-40 (SB 168) includes a provision, effective June 22, 2018, clarifying that costs and fees assessed in the administration of estates outlined in G.S. 7A-307(a) also apply to power of attorney administrations filed with the clerk of superior court and to petitions to initiate power of attorney proceedings under G.S. 32C-1-116(a) where the clerk of superior court has jurisdiction. All other costs that were in effect in 2017 remain the same. Full text of S.L. 2018-40 is available at <https://www.ncleg.net/EnactedLegislation/SessionLaws/PDF/2017-2018/SL2018-40.pdf>. Full text of the Current Operations Appropriations Act of 2018 (S.L. 2018-5) is available at <https://www.ncleg.net/EnactedLegislation/SessionLaws/PDF/2017-2018/SL2018-5.pdf>.

² If not previously collected, the estate fees are computed based on the information reported in the inventory and in subsequent accountings. Do not assess estate costs for payments to the clerk of debts owed the decedent pursuant to G.S. 28A-25-6.

³ The 2017 Budget Technical Corrections Act (S.L. 2017-197) removed the \$1.50 LAA allocation. All of the GCJ fee goes to the General Fund.

⁴ "Gross estate" is the value of all personal property when received, plus the proceeds of any sale of realty coming into the hands of the fiduciary. Gross estate does not include fair market value of realty not sold. Except for collections of personal property by affidavit, S.L. 2017-158 omitted the requirement that the gross estate fee(s) be paid when the inventory and accounts are filed. However, all gross estate fees due must be paid prior to approval of the final account. The fee is to be computed from information provided in the inventory and subsequent accountings. For collections of personal property by affidavit, S.L. 2017-158 kept the requirement that the gross estate fee be paid when the final affidavit of collection, disbursement and distribution is filed.

⁵ G.S. 7A-307(a)(4) requires a filing fee of \$200.00 for a caveat filed in an estate for which the decedent died on or after January 1, 2012. For decedents dying on or before December 31, 2011, there is no filing fee for a caveat, but a bond of \$200.00 shall be required.

⁶ The \$0.40 per \$100.00 of major fraction thereof of new property coming into the estate after the reopening is the only fee charged for reopened estates; the initial filing fees (General Court of Justice fee, facilities fees, etc.) do not apply. Note that this applies to all reopened estates, not just those for decedents dying on or after January 1, 2012; the only difference in costs for reopened estates that depends on the decedent's date of death is the minimum \$15.00 fee per filing for decedents dying before that date.

⁷ When a trust is established under a will, the basic estates costs are assessed twice: once for establishment of the decedent's estate file for probate of the will, and once for establishment of the trust file. The initial costs shown are to be assessed only once in the trust file; thereafter, costs for the trust are assessed only at the filing of accountings for new personal property received by the trust.

⁸ The gross-value percentage "shall be assessed only on newly contributed or acquired assets, all interest or other income that accrues or is earned on or with respect to any existing or newly contributed or acquired assets, and realized gains on the sale of any and all trust assets. Newly contributed or acquired assets do not include assets acquired by the sale, transfer, exchange, or otherwise of the amount of trust property on which fees were previously assessed." G.S. 7A-307(a)(2a). This fee is not to be assessed on assets for which the gross-value fee was assessed in administration of the original decedent's estate proceeding. If no new assets were acquired by the trust, the minimum fee of \$20.00 must be assessed for the filing of the accounting.

⁹ Assess the \$20.00 fee upon filing of the petition to serve as a limited personal representative under Chapter 28A, Article 29. This is the only fee assessed for such petitions; do not assess the GCJF, Telecommunications and Data Connectivity fee, facilities fee, etc. The fee was effective October 1, 2009, and applies to estates of persons dying on or after that date.

¹⁰ For collection of personal property by affidavit, "Gross Estate" is the value of all personal property received by the affiant. The fee is assessed based on the final affidavit of collection. See AOC-E-204 (Affidavit of Collection, Disbursement and Distribution), Side One, "TOTAL RECEIPTS."

¹¹ The motion/notice of hearing fee does not apply to a notice of hearing on any motion listed in G.S. 7A-308; for a list, see "Appendix – Motion/Notice of Hearing Fee Exemptions" at the end of the 2017 Civil Costs Chart. The fee also does not apply to a notice of hearing on any motion "containing as a sole claim for relief the taxing of costs, including attorneys' fees" or to a motion

filed pursuant to G.S. 1C-1602 or 1C-1603 (to designate exemptions from enforcement of a judgment). No more than one fee shall be assessed for any motion for which a notice of hearing is filed, regardless of whether the hearing is continued, rescheduled, or otherwise delayed.

