

## COURT COSTS AND FEES CHART

The costs listed in this chart are effective **September 1, 2009**, and apply to all costs assessed or collected on or after that date, unless otherwise noted for a specific cost item or case type.

### ESTATES COSTS AND FEES – G.S. 7A-307

#### Changes Enacted During the 2009 Legislative Session

- Increases to existing costs fees and new fees are shaded and shown in red. The relevant section of S.L. 2009-451 enacting the new or increased fee is shown in brackets beside the fee description.

ESTATES COSTS	AMOUNT
<b>ESTATES. G.S. 7A-307(a).<sup>17</sup></b>	
• General Court of Justice fee (includes the State Bar share of \$2.05). [ <b>\$15.20.(h)</b> ]	<b>75.00</b>
• Facilities fee.	10.00
• Phone systems fee. [ <b>\$15.20.(h)</b> ]	<b>3.00</b>
• <b>ESTATES TOTAL</b>	<b>88.00</b> (+% of gross estate, below)
• Separate GCJ fee based on value of the gross estate (at inventory and each accounting). Minimum fee per filing: \$15.00. Maximum cumulative fee: \$6,000.00.	+0.40/100.00 of gross estate <sup>18</sup>
<b>TRUST UNDER WILL – ESTABLISHMENT.<sup>19</sup></b>	
• General Court of Justice. [ <b>\$15.20.(h)</b> ]	<b>75.00</b>
• Facilities fee.	10.00
• Phone systems fee. [ <b>\$15.20.(h)</b> ]	<b>3.00</b>
• <b>TRUST UNDER WILL – ESTABLISHMENT TOTAL</b>	<b>88.00</b>
<b>TRUST UNDER WILL – ANNUAL ACCOUNTINGS/RECEIPT OF NEW PERSONAL PROPERTY ASSETS.<sup>20</sup> G.S. §7A-307(a)(2a).</b> Minimum fee: \$20.00. Maximum fee: \$6,000.00.	20.00 per accounting <b>or</b> 0.40/100.00 of gross value of assets (if new personal property)

<sup>17</sup> The estate fees set forth here apply at the filing of the inventory, if not previously collected. Other fees apply at the filing of accountings. **Do not** assess estate costs for payments to the clerk of debts owed the decedent pursuant to G.S. 28A-25-6.

<sup>18</sup> "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. The fee is to be computed from the inventory and paid when the inventory is filed, except for collection of personal property by affidavit, below. Additional amounts will be due upon filing of an accounting.

<sup>19</sup> 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.

<sup>20</sup> 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.

## COURT COSTS AND FEES CHART

The costs listed in this chart are effective **September 1, 2009**, and apply to all costs assessed or collected on or after that date, unless otherwise noted for a specific cost item or case type.

<b>ESTATES COSTS</b>	<b>AMOUNT</b>
<b>PROBATE OF A WILL WITHOUT QUALIFICATION OF PERSONAL REPRESENTATIVE. G.S. 7A-307(a)(3).</b>	
• General Court of Justice (no State Bar share).	20.00
• Facilities fee.	10.00
• <b>PROBATE WITHOUT QUALIFICATION TOTAL</b>	<b>30.00</b>
<b>QUALIFICATION OF LIMITED PERSONAL REPRESENTATIVE. G.S. 7A-307(a)(2d) &amp; G.S. 28A-29-1.<sup>21</sup></b>	
• Petition fee. <b>S.L. 2009-444 (Senate Bill 606), effective October 1, 2009.</b>	<b>20.00</b>
<b>COLLECTION OF PERSONAL PROPERTY BY AFFIDAVIT. G.S. 7A-307(b).<sup>22</sup></b>	
• General Court of Justice (includes the State Bar share of \$2.05) <b>[\$15.20.(h)]</b>	<b>75.00<sup>23</sup></b>
• Facilities fee	10.00
• Phone systems fee <b>[\$15.20.(h)]</b>	<b>3.00</b>
• <b>COLLECTION BY AFFIDAVIT TOTAL</b>	<b>88.00</b>
Separate GCJ fee 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-203, "TOTAL PART I."	+0.40/100.00 of gross estate <sup>24</sup>

<b>OTHER ESTATE FEES</b>	<b>AMOUNT</b>
G.S. 7A-307(b1), unless otherwise noted.	
Service fee for civil process served by the Sheriff. G.S. 7A-307(c).	+15.00
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

<sup>21</sup> 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 GCJ fee, phone system fee, facilities fee, etc. The fee is effective October 1, 2009, and applies to estates of persons dying on or after that date.

<sup>22</sup> Note that S.L. 2009-175 (House Bill 203) increased the threshold amount for small-estate administration under G.S. 28A-25-1 to \$20,000 (from \$10,000), and \$30,000 for a surviving spouse who is the sole heir (from \$20,000). This increased threshold is **effective October 1, 2009**, and applicable to estates of persons dying on or after that date.

<sup>23</sup> G.S. 7A-307(b) requires that, for collection of personal property by affidavit, "the facilities fee and thirty dollars (\$30.00) of the [GCJ fee] shall be paid at the time of filing the qualifying affidavit." The phone systems fee, the remainder of the GCJ fee, and the percentage of the gross estate are assessed at the filing of the final affidavit of collection.

<sup>24</sup> 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-203 (Affidavit of Collection of Personal Property of Decedent), Side Two, "TOTAL PART I."