

COMMISSIONER OF ACCOUNTS

Arlington County Circuit Court - 2023 Fee Schedule

<p>INVENTORIES & ACCOUNTS must be signed by <u>every</u> qualified fiduciary and filed with the Commissioner of Accounts in <u>duplicate</u>.</p> <p><i>(Please do NOT send duplicate support documents!)</i></p>	<p>CIRCUIT COURT CLERK'S BASE RECORDATION FEES are <u>included</u> in TOTAL FEE.</p> <p>Base Fee of \$18 is for up to 10 pages. Additional Fee of \$14 for 11 to 30 pages or Additional Fee of \$32 if more than 30 pages. <i>Page count includes itemized scheduled filed with the Clerk. Page count does NOT include supporting documents filed only with Commissioner's Office.</i></p> <p>Make ONE check only to "Commissioner of Accounts".</p>
<p>INCREASED FEES FOR REVIEW OF ACCOUNTS When a Commissioner's Review of an account requires exceptional time, such as, but not limited to, extraordinary time required by fiduciary's failure to follow the instructions or applicable law; adequately address requests for correction and/or changes; follow-up on enforcement issues; or in court time as a result of enforcement, the Commissioner shall have the authority to increase the Commissioner's fee.</p>	<p>FEES FOR OTHER THAN INVENTORY/ACCOUNT REVIEWS & UNCONTESTED HEARINGS When the Commissioner of Accounts conducts contested hearings; or confers or corresponds with fiduciaries, heirs, beneficiaries, and/or creditor on matters not normally required to be addressed during the audit and approval of fiduciary inventories and accounts, the Commissioner may charge a fee for hours expended at a rate of \$350 per hour.</p>

INVENTORY FILING FEES <i>(Fee based on Part 1 Assets & Real Estate over which Fiduciary has power of sale.)</i>	
Guardian of Minor's Estate of any value	\$93
Estate, Trust, or Conservator	
Asset Value	
<i>\$0 to \$50,000</i>	\$153
<i>\$50,001 to \$200,000</i>	\$218
<i>\$ \$200,001 to \$500,000</i>	\$293
<i>Above \$500,000</i>	\$368

ACCOUNTING - DECEDENT ESTATE <i>First Account: Beginning Assets from Inventory Part I & Real Estate on Part 3 + Additions. *** Subsequent Account: : Assets from prior Account at market value + Additions ***</i>	
Asset Value	Filing Fee
<i>0 to \$50,000</i>	\$293
<i>\$50,001 to \$100,000</i>	\$568
<i>\$100,001 to \$200,000</i>	\$693
<i>\$200,001 to \$300,000</i>	\$843
<i>\$300,001 to \$500,000</i>	\$1,048
<i>\$500,001 to \$700,000</i>	\$1,258
<i>\$700,001 to \$1,000,000</i>	\$1,668
<i>Above \$1,000,000</i>	\$1,668 PLUS additional \$0.00075 on every dollar above \$1M
Statement in Lieu of Account (Final)	\$268
Intent to File Statement in Lieu	\$268

ACCOUNTS - TRUST or CONSERVATORSHIP*First Account: Beginning Assets from Inventory plus Additions (receipts, capital gains, and adjustments).**Subsequent Account: : Assets from prior Account at market value plus Additions*

Assets	TOTAL FEE
0 to \$50,000	\$298
\$50,001 to \$100,000	\$448
\$100,001 to \$200,000	\$573
\$200,001 to \$300,000	\$698
\$300,001 to \$500,000	\$848
\$500,001 to \$700,000	\$998
\$700,001 to \$1,000,000	\$1,123
Above \$1,000,000	\$1,123 + additional \$0.0005 on every dollar above \$1M

ACCOUNTS - GUARDIAN OF A MINOR*First Account: Beginning Assets from Inventory (including real estate over which fid has power of sale)
Plus Additions (receipts, capital gains, and adjustments).**Subsequent Account: : Assets from prior Account at market value plus Additions*

Assets	TOTAL FEE
0 to \$50,000	\$158
\$50,001 to \$100,000	\$243
\$100,001 to \$200,000	\$298
\$200,001 to \$300,000	\$373
\$300,001 to \$500,000	\$423
\$500,001 to \$700,000	\$498
\$700,001 to \$1,000,000	\$573
Above \$1,000,000	\$573 + additional \$0.0005 on every dollar above \$1M

ACCOUNTS - FORECLOSURE

Sale Price	TOTAL FEE
0 to \$100,000	\$373
\$100,001 to \$300,000	\$448
\$300,001 to \$450,000	\$648
\$450,001 to \$600,000	\$848
\$600,001 to \$750,000	\$1,053
\$750,001 to \$900,000	\$1,258
Above \$900,000	\$1,398

*NOTE: Commissioner may charge an additional fee of \$250 when the Trustee is unable to produce the original note, which fee shall be shown on the Account as a charge to the Noteholder***OTHER FEES**

<i>Request for Debts & Demands Hearing (includes Advertising)</i>	\$375
<i>Receiving Claims Against Decedent's Estate</i>	\$ 95
<i>Hearing to authorize disbursement from Minor Estate</i>	\$100
<i>Filing Waiver of Trust Inventory or Accounts</i>	\$ 25
<i>Bounced/Return Check Fee</i>	\$ 50
<i>Delinquency Fees (To be collected against fiduciary <u>PERSONALLY</u>)</i>	
Failure to timely or properly file resulting in "late" letter from Commissioner	\$ 40
Issuance of Summons by Commissioner	\$150
Commissioner's Report to Court on Failure to comply with Summons	\$350
Commissioner's Report to Court of delinquent accounts & unsettled accounts as required by Virginia Code 64.2-1216 (each such account)	\$ 75
Commissioner's Appearance in Court to Prosecute Show Cause Order issued against fiduciary	\$350