

COMMISSIONER OF ACCOUNTS
ARLINGTON COUNTY and CITY OF FALLS CHURCH
As of July 1, 2020

Updated to reflect increased Clerk's fees only

SCHEDULE OF FEES

GENERAL INFORMATION

INVENTORIES AND ACCOUNTS must be signed by each qualified fiduciary and filed with the Commissioner of Accounts in duplicate.

BASE FEES for inventories and accounts are for ten pages. Additional pages or schedules will require an increase in the filing fee. See appropriate schedule below.

ADDITIONAL FEES may be charged with Court approval when the Commissioner's review requires extraordinary time. Under exceptional circumstances, the Commissioner may also reduce fees.

CLERK'S FEES are included in all base fees. Make one check only, payable to the Commissioner of Accounts. The Commissioner will pay the Clerk when submitting the report for recording.

There will be an additional charge of \$14 for all accounts between 11 and 30 pages or an additional charge of \$34 for all accounts over 30 pages. Additional pages include itemized schedules. Bank statements do not count towards total page count.

THIS FEE SCHEDULE is based upon the statewide Uniform Fee Schedule approved by the Virginia Supreme Court, effective July 1, 2020.

****All forms available at www.arlingtoncommissionerofaccounts.com****

FILING FEES

INVENTORIES

(Based on Part I assets and real estate over which the fiduciary has power of sale).

Assets:	Fees:
Estates, Conservatorships, Trusts	
\$ 0 - \$ 50,000	\$128.00
50,001 - 200,000	\$183.00
200,001 - 500,000	\$238.00
Above 500,000	\$293.00

Assets:	Fees:
Guardianships for Minors	
Any Amount	\$73.00

ACCOUNTS:

Decedent's Estates—First or First and Final:

Assets from Inventory from Part I and real estate on Part 3 plus Additions.

NOTE: Additions are receipts, capital gains, and adjustments (lines 2, 3, and 4 of the Account Summary). Bank statements do not count towards page count.

Assets & Additions:	Fees:
\$ 0 - \$ 50,000	\$ 238.00
50,001 - 100,000	\$ 458.00
100,001 - 200,000	\$ 568.00
200,001 - 300,000	\$ 678.00
300,001 - 500,000	\$ 843.00
500,001 - 700,000	\$1,008.00
700,001 - 1,000,000*	\$1,338.00*

DECEDENT'S ESTATE - Second and Subsequent accounts: The fee shall be determined by applying the fee schedule for a First Account to the assets brought forward (**at market value**) from the prior report plus additions during the accounting period. The maximum fee shall not exceed \$11,018.00.

** For accounts over \$1,000,000 in assets and additions, fee is \$1,338.00 plus an additional 0.00075 on every dollar in excess of \$1,000,000 (not to exceed a total fee of \$11,018.00 unless approved by the Court)*

STATEMENT IN LIEU OF ACCOUNT: \$168.00.

Statements may not be filed earlier than six months after date of qualification.

LETTER OF INTENT TO FILE A STATEMENT IN LIEU OF ACCOUNT: \$75.00

(continued on reverse)

TRUSTS and CONSERVATORSHIPS

First or First and Final Accounts:

Assets from Inventory (including real estate over which fiduciary has power of sale) plus Additions

NOTE: Additions are receipts, capital gains, and adjustments. Bank Statements do not count as additions.

For a Conservatorship, if the ward is a Medicaid recipient, the maximum accounting fee is \$43.00

Assets & Additions:	Fees:
\$ 0 - \$ 50,000	\$238.00
50,001 - 100,000	\$348.00
100,001 - 200,000	\$458.00
200,001 - 300,000	\$568.00
300,001 - 500,000	\$678.00
500,001 - 700,000	\$788.00
700,001 - 1,000,000*	\$898.00*

SECOND AND SUBSEQUENT ACCOUNTS: Fee shall be determined by applying the fee schedule for a first account to assets brought forward (**at market value**) from the prior report plus additions during the account period. The maximum fee shall not exceed \$8,268.00.

** For accounts over \$1,000,000 in assets and additions, fee is \$898.00 plus an additional 0.0005 on every dollar in excess of \$1,000,000 (not to exceed a total fee of \$8,268.00 unless approved by the Court).*

GUARDIANSHIP OF A MINOR:

First or First and Final: *Assets from Inventory (including real estate over which fiduciary has power of sale) plus Additions.*

NOTE: Additions are receipts, capital gains, and adjustments. Bank Statements do not count towards page count.

Assets & Additions:	Fees:
\$ 0 - \$ 50,000	\$128.00
50,001 - 100,000	\$183.00
100,001 - 200,000	\$238.00
200,001 - 300,000	\$293.00
300,001 - 500,000	\$348.00
500,001 - 700,000	\$403.00
700,001 - 1,000,000*	\$458.00*

SECOND AND SUBSEQUENT ACCOUNTS: Fee shall be determined by applying the fee schedule for a First Account to the assets brought forward (**at market value**) from the prior report plus additions during the account period. The maximum fee shall not exceed \$5,518.00.

** For accounts over \$1,000,000 in assets and additions, fee is \$458.00 plus an additional 0.0005 on every dollar in excess of \$1,000,000 (not to exceed a total fee of \$5,518.00 unless approved by the Court).*

PENALTY FEES

The following items are penalty fees chargeable against the fiduciary personally and shall not be charged to the estate.

COMMISSIONER'S LETTER: \$30.00

Letter to fiduciary for failure to timely file or respond.

COMMISSIONER'S SUMMONS: \$85.00

Summons against fiduciary, served by Sheriff, for failure to timely file a proper inventory or account.

COMMISSIONER'S REPORT TO THE COURT: \$165.00

Report for failure of the fiduciary to comply with the Commissioner's summons and preparation of Show Cause Order.

APPEARANCE IN COURT: \$220.00

Appearance to prosecute Show Cause Order issued against fiduciary.

OTHER FEES

HEARING FOR PROOF OF DEBTS AND DEMANDS: \$297.00 minimum.

This includes the cost of advertising. Request must be submitted in writing and accompanied by a check for \$297.00. An additional fee will be charged based upon the time involved in a lengthy hearing or research required to make a proper report to the Court.

FILING CLAIMS AGAINST A DECEDENT'S ESTATE: \$55.00

Claims must be submitted in duplicate.

Please send fully signed inventories and accounts in duplicate with proper filing fee made payable to the Commissioner of Accounts in a timely fashion to the following address:

**Commissioner of Accounts
1425 North Courthouse Road, Suite 6500
Arlington, Virginia 22201
Phone: (703) 228- 7150**