

**FEE SCHEDULE FOR DECEDENT'S ESTATES**  
**Effective January 1, 2023**

**PAYMENT IS DUE AT THE TIME YOU FILE AN INVENTORY OR ACCOUNT.**  
**ALL CHECKS SHOULD BE MADE PAYABLE TO: COMMISSIONER OF ACCOUNTS.**  
**Credit card payments are not accepted.**

**Inventory Fee for Decedent's Estates**

*Fee Based on Total Value of Assets (Part 1 and Part 3 of Form CC-1670)*

Value	Fee
\$0 to \$50,000	\$135
\$50,001 to \$200,000	\$200
\$200,001 to \$500,000	\$275
\$500,001 and Above	\$350

**Amended Inventory** – FOLLOW THE ABOVE FEE SCHEDULE, plus Clerk's recording fee\*

**First Account for Decedent's Estates**

*Fee Based on Beginning Assets from Inventory, plus Gross Receipts, Gains on Asset Sales, and Positive Adjustments (Lines 1, 2, 3, and 4 of the Account Summary Form CC-1680)*

Value	Fee
\$0 to \$50,000	\$275, plus \$5 mailing fee and Clerk's recording fee*
\$50,001 to \$100,000	\$550, plus \$5 mailing fee and Clerk's recording fee*
\$100,001 to \$200,000	\$675, plus \$5 mailing fee and Clerk's recording fee*
\$200,001 to \$300,000	\$825, plus \$5 mailing fee and Clerk's recording fee*
\$300,001 to \$500,000	\$1,030, plus \$5 mailing fee and Clerk's recording fee*
\$500,001 to \$700,000	\$1,240, plus \$5 mailing fee and Clerk's recording fee*
\$700,001 to 1,000,000	\$1,650, plus \$5 mailing fee and Clerk's recording fee*
\$1,000,001 and above	\$1,650, plus .00075 in excess of \$1,000,000.00, plus \$5 mailing fee and Clerk's recording fee*

**Second and Subsequent Accounts** *(Form CC-1680)*

The fee shall be determined by applying the above fee schedule to the assets brought forward (at market value) plus additions (Receipts, Gains on Asset Sales, and positive Adjustments) during the accounting period.

**Statement in Lieu of Settlement of Account** *(Form CC-1681)*

Statement in Lieu of Settlement of Account	\$250, plus Clerk's recording fee*
Notice of Intent to File	
Statement in Lieu of Settlement of Account	\$250, plus Clerk's recording fee*

**\*Clerk's Recording Fees** (based on the number of pages to be recorded – account summary form and itemized lists)

Ten (10) or fewer pages	\$18
Eleven (11) to Thirty (30) pages	\$32
Thirty-One (31) or more pages	\$52

**Postage and Miscellaneous Charges**

Photocopies	.50 cents per copy
Long Distance Phone Charges	Actual charges incurred
FAX Charges	.50 cents per page

**Fees for Debts and Demands Proceedings and Creditor's Claim**

Preparation, publication, and posting, uncontested hearing, and Report \$350  
(plus the actual cost of advertisement and Clerk's recording fee\*)

For contested hearings, the Commissioner may charge \$350 an hour for the preparation, publication, and posting and Report (plus the actual cost of advertisement and Clerk's recording fee\*)

**Creditor's claim \$95**

**Increased Fees for Review of Inventories and Accounts**

When the audit of an Inventory or Account requires exceptional time, an hourly fee will be charged based on the quality, completeness, and accuracy of the Inventory or Account, taking into consideration the following factors:

1. Time spent by the Commissioner and/or his or her staff in auditing an Inventory or Account and reviewing the supporting documentation;
2. Time spent making corrections to or assisting in the preparation of a proper Inventory or Account or obtaining the necessary supporting documentation;
3. The dollar value, number, and nature of assets in the estate and the assets outside of the estate which impact on the distribution of the probate estate;
4. Time spent on research and rendering decisions on questions of law;
5. Necessity for the Commissioner and/or his or her staff to review tax returns or other documents;
6. Time spent addressing complaints of beneficiaries concerning the Inventory and/or Account;
7. Necessity for the Commissioner to conduct hearings, confer or correspond with personal representatives, beneficiaries, and/or creditors on matters not normally required to be addressed during the administration of an estate;
8. Time spent reviewing a complex estate distribution scheme, including the apportionment of taxes, funding bypass trusts and marital shares or trusts and

computations of beneficiary shares, including elective shares, allowances, and exemptions; and

9. Any other matters deemed relevant by the Commissioner.

The hourly rates are:

\$350 per hour for Commissioner

\$125 per hour for Auditor

### Assessments for Failure to Timely File a Proper Inventory or Account

The following are assessments that must be paid by the fiduciary personally for failure to file a proper Inventory or Settlement of Account together with all necessary supporting documentation and **cannot be paid with Estate funds**.

Notice of failure to timely file proper* Inventory, Account and/or requested documentation	\$40
Summons	\$150
Report to Court for failure to comply with summons	\$350
Commissioner's appearance in Court	\$350
Commissioner's report to Court of compliance, request for extension, etc.	Hourly rate

\*A "proper" Inventory and/or Account is prepared in accordance with the instructions and sample documents provided and includes all necessary supporting documentation and fees due.

Additionally, the Personal Representative is subject to:

- 1) Personal liability pursuant to *Virginia Code § 64.2-1218*;
- 2) Court fines of up to \$500 pursuant to *Virginia Code § 64.2-1215*;
- 3) Being held in contempt of Court for non-compliance per *Virginia Code § 64.2-1215*; and,
- 4) Forfeiture of commission pursuant to *Virginia Code § 64.2-1217*.

In accordance with *Virginia Code § 64.2-1216*, any Personal Representative who is a practicing attorney at law that fails to respond to a summons within the time allowed must be reported to the Virginia State Bar.

Please mail your completed Inventory/Account and supporting documentation to:

Melinda Dickerson Hetzel  
Commissioner of Accounts  
4 Cornwall Street, NE  
Leesburg, VA 20176

*Should you have any questions, please contact the Commissioner of Accounts office at 703-777-5300 or via email at [coa@coaloudoun.com](mailto:coa@coaloudoun.com).*