



**COMMONWEALTH OF VIRGINIA  
CIRCUIT COURT OF FAIRFAX COUNTY  
OFFICE OF THE COMMISSIONER OF ACCOUNTS  
4084 University Drive, Suite 102  
Fairfax, Virginia 22030  
703-667-4900**



Anne M. Heishman  
Commissioner of Accounts

Joseph A. Barsanti  
Deputy Commissioner

**SCHEDULE OF COMMISSIONER'S FEES  
Adopted and Approved Effective October 1, 2016  
Amended Effective July 1, 2017**

**DECEDENT'S ESTATES**

**GENERAL INFORMATION**

**BASE FEES** are for Inventories and Accounts of 10 pages or less. Fees will increase as noted below if the filing includes more than 10 pages. (Do not count cancelled checks and vouchers when determining the charge for extra pages.)

**ADDITIONAL FEES** for filings between 11 and 30 pages: \$14.00. For filings over 30 pages, the additional fee is \$34.00.

**CLERK'S FEES** are included in all fees. Make one check only, payable to "Commissioner of Accounts". The Commissioner will pay the Clerk for recording fees as appropriate.

**Inventories** (Based on Parts 1 and 3 assets only)

<b>Assets</b>	<b>Fee</b>
\$0 - \$ 50,000 .....	\$128.00
\$50,001 - \$200,000 .....	\$183.00
\$200,001 - \$500,000 .....	\$238.00
Above \$500,000 .....	\$293.00

**First Accounting**

**Add Assets from Inventory** (Parts 1 and 3) **PLUS** the accounting period's additions (*lines 2, 3 and 4 on Account Summary*). Apply that sum to the schedule below:

<b>Assets</b>	<b>Fee</b>
\$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
Above \$1,000,000 .....	\$1,338.00 plus
0.00075 in excess of \$1,000,000, not to exceed a total fee of \$11,018.00 (except as may be approved by the Court)	

**Second and Subsequent Accountings**

The fee shall be determined by applying the fee schedule for a First Account to the assets brought forward (**at market value**) plus additions (*lines 2, 3 and 4 on Account Summary*) during the accounting period.

**Statements in Lieu of Account**

The filing fee is \$168.00. Statements in Lieu may not be filed earlier than six months from the date of qualification. The filing fee for a Notice of Intent to file a Statement in Lieu of Account is \$75.00.

**Taking and Reporting of Debts and Demands**

A fee of \$275.00 plus costs of advertisement, subject to the provisions below regarding fees for contested hearings. All hearing requests must be submitted in writing.

**Claim Against Estate After Qualification**

A fee of \$55.00 for each creditor's claim filed with the Commissioner after qualification other than claims filed in response to a notice of Debts and Demands hearing. This fee shall be charged to the creditor.

**Delinquency Fees (To be collected against the fiduciary personally)**

- 1. Failure to file Inventory in a timely manner resulting in a letter from the Commissioner: ..... \$30.00
- 2. Failure to file settlement of accounts in a timely manner resulting in a letter from the Commissioner: ..... \$30.00
- 3. Issuance of a summons by Commissioner: ..... \$85.00
- 4. Commissioner's report to the Court on failure of fiduciary to comply with summons: ..... \$165.00
- 5. Commissioner's report to Court of delinquent accounts and unsettled accounts as required by Virginia Code § 64.2-1216: ..... \$55.00
- 6. Appearance in Court to prosecute Show Cause Order issued against fiduciary: ..... \$220.00

**Increased Fees for Review of Accounts**

When a Commissioner's review of an account requires exceptional time, the Commissioner may seek Court approval to increase his or her fees. The Commissioner's request for approval of an increased fee must be made in writing, and include his or her justification for requesting the increased fee. The Commissioner shall give notice of his request for Court approval to the fiduciary so that the fiduciary has an opportunity to be heard. When formulating a request for an increase of the fee, the Commissioner may take into consideration the following factors:

- 1. The amount of time spent by the Commissioner and his or her staff in reviewing the account and the vouchers, as affected by the number of vouchers and the quality, completeness and accuracy of preparation of the account.
- 2. The dollar value, number and nature of the assets in the estate, and the assets outside of the estate which impact on the distribution of the probate estate.
- 3. The amount of time spent by the Commissioner and his or her staff on research and rendering decisions on questions of law.
- 4. The complexity of the estate distribution scheme, including apportionment of taxes, funding bypass trusts and marital shares or trusts and computations of beneficiary shares, including elective shares, allowances and exemptions.
- 5. The necessity for the Commissioner to review tax returns or other documents.
- 6. The amount of time spent by the Commissioner and his or her staff addressing complaints of beneficiaries concerning the account.
- 7. Any other matters deemed relevant by the Commissioner.

**Fees for Services Other Than Inventory/Account Reviews and Uncontested Debts and Demands Hearing**

When the Commissioner of Accounts conducts contested hearings; or confers or corresponds with fiduciaries, beneficiaries, and/or creditors on matters not normally required to be addressed during the audit and approval of fiduciary inventories and accounts, the Commissioner may charge a fee based upon hours expended at a rate of \$250.00 per hour or such greater hourly rate set by the Circuit Court for the Commissioner of Accounts.

**Reduction of Fees**

In exceptional circumstances, the Commissioner may reduce any of the forgoing fees except Clerk's Fees.