

**CIRCUIT COURT OF PRINCE WILLIAM COUNTY, VIRGINIA,  
CITY OF MANASSAS AND CITY OF MANASSAS PARK  
COMMISSIONER OF ACCOUNTS  
SCHEDULE OF FEES  
EFFECTIVE January 1, 2023**

**TRUST ESTATES**

GENERAL INFORMATION

BASE FEES for Inventories and Accountings are for 10 pages or less. Additional pages or schedules will require an increase in the filing fee as noted below. (Do not include cancelled checks and vouchers when determining the charge for extra pages)

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 for recording fees as appropriate.

ADDITIONAL FEES may be charged when the Commissioner's review requires extraordinary time.

Inventories (Based upon assets under the control of the fiduciary, including real estate over which the fiduciary has the power of sale and the incapacitated person's interest in any real or personal property that will pass to another at the incapacitated person's death. (Parts 1 and 2)

<b>Assets</b>	<b>Base Fee</b>	<b>if 11-30 pages</b>	<b>if over 30 pages</b>
\$0 - \$50,000	\$153.00	\$167.00	\$187.00
50,001 - 200,000	218.00	232.00	252.00
200,001 - 500,000	293.00	307.00	327.00
Above 500,000	368.00	382.00	402.00

ADDITIONAL CHARGES INCLUDED ABOVE: Base fee includes a \$18 Clerk Fee; 11-30 pages includes a \$32 Clerk Fee; and over 30 pages includes a \$52 Clerk Fee.

**First Accounting:**

"Assets from Inventory" for a Trust means the Trust Assets, including real estate over which the Trustee has the power of sale (Parts 1 and 2 of the Inventory). "Additions" are receipts, capital gains, and adjustments (Lines 2, 3, 4 and 5 for the Trust). Apply that sum to the schedule below.

**Assets from Inventory plus Additions (line 2, 3, 4 and 5):**

<b>Assets</b>	<b>Base Fee</b>	<b>if 11-30 pages</b>	<b>if over 30 pages</b>
\$0 - \$50,000	\$293.00	\$307.00	\$327.00
50,001 - 100,000	443.00	457.00	477.00
100,001 - 200,000	568.00	582.00	602.00
200,001 - 300,000	693.00	707.00	727.00
300,001 - 500,000	843.00	857.00	877.00
500,001 - 700,000	993.00	1,007.00	1,027.00
700,001 - 1,000,000	1,118.00	1,132.00	1,152.00
Above \$1,000,000	1,118.00 plus*	1,132.00plus*	1,152.00plus*

\*plus .0005 in excess of \$1,000,000

ADDITIONAL CHARGES INCLUDED ABOVE: Base fee includes a \$18 Clerk Fee; 11-30 pages includes a \$32 Clerk Fee, and over 30 pages includes a \$52 Clerk Fee.

**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, 4) during the accounting period.

\*\*\*The filing fee for accounts filed on behalf of Medicaid recipients who are disabled veterans, or their beneficiaries, is \$43.00 (Virginia Code Sections §64.2-1305, § 64.2-2016). This does not apply to the filing fee for an Inventory\*\*\*

**Delinquency Fees. (to be collected against the fiduciary personally)**

COMMISSIONER'S LETTER to fiduciary for failure to timely file a proper Inventory or Accounting .....	\$ 40.00
COMMISSIONER'S SUMMONS issued against fiduciary .....	\$ 150.00
COMMISSIONER'S REPORT TO THE COURT on failure of fiduciary to comply with Summons.....	\$350.00
COMMISSIONER'S REPORT TO THE COURT of delinquent unsettled Accounts (VA Code §64.2-1216) .....	\$75.00 (for each account)
APPEARANCE IN COURT to prosecute Show Cause Order issued against fiduciary.....	\$350.00

**Fees for Services other than Inventory/Account Reviews**

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 \$350.00 per hour or such other hourly rate set by the Circuit Court for the Commissioner of Accounts.