

COURT COSTS AND FEES CHART

The chart below shows court costs in effect as of January 1, 2025¹ and applies to all costs assessed or collected on or after that date, except where otherwise noted. Changes are indicated in **blue**.

ESTATES – NEW ADMINISTRATIONS AND ESTATE PROCEEDINGS. ² G.S. 7A-307(a). ³ General Court of Justice Fee. 106.00 Facilities Fee. G.S. 7A-307(a)(1). Telecommunications and Data Connectivity Fee. G.S. 7A-307(a)(1a). ESTATES TOTAL Separate GCJF based on value of the gross estate (based on the information provided in the inventory and at each accounting). Minimum fee per filing: \$15.00. Maximum cumulative fee: \$6,000.00. G.S. 7A-307(a)(2a). Caveat for Decedents Dying on or after January 1, 2012. ⁵ G.S. 7A-307(a)(5). Petition for an elective share proceeding. G.S. 307(a)(7). (Effective for decedents dying on or after December 1, 2020) ⁶ Application for Administration by the Clerk. G.S. 7A-307(a)(2b). REOPENED ESTATE ADMINISTRATION. G.S. 7A-307(a)(6).	ESTATES COSTS AND FEES G.S. 7A-307, unless otherwise specified	AMOUNT	
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Assets (if new personal property)9 PROBATE OF A WILL WITHOUT QUALIFICATION OF PERSONAL REPRESENTATIVE. G.S. 7A-307(a)(3). General Court of Justice Fee. 20.00 Facilities Fee. G.S. 7A-307(a)(1). 10.00			
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PROBATE OF A WILL WITHOUT QUALIFICATION OF PERSONAL REPRESENTATIVE. G.S. 7A-307(a)(3). General Court of Justice Fee. 20.00 Facilities Fee. G.S. 7A-307(a)(1). 10.00			
PROBATE OF A WILL WITHOUT QUALIFICATION OF PERSONAL REPRESENTATIVE. G.S. 7A-307(a)(3). General Court of Justice Fee. 20.00 Facilities Fee. G.S. 7A-307(a)(1). 10.00			
General Court of Justice Fee.20.00Facilities Fee. G.S. 7A-307(a)(1).10.00	PROBATE OF A WILL WITHOUT QUALIFICATION OF PERSONAL REDDESENTATIVE C. S. 74-20		
Facilities Fee. G.S. 7A-307(a)(1).		_ \	

QUALIFICATION OF LIMITED PERSONAL REPRESENTATIVE. G.S. 7A-307(a)(2d) & G.S. 28A-29-1.		
Petition Fee. ¹⁰		20.00
COLLECTION OF PERSONAL PROPERTY BY AFFIDAVIT. G.S. 7A-307(b).11		
General Court of Justice Fee.	General Fund	106.00
Facilities Fee. G.S. 7A-307(a)(1).		10.00
Telecommunications and Data Connectivity Fee. G.S. 7A-307(a)(1a).		4.00
COLLECTION BY AFFIDAVIT TOTAL		120.00
Separate GCJF based on value of the gross estate		
Minimum fee per filing: \$15.00. Maximum fee: \$6,0 Note: Assessed on the AOC-E-204, Side One, "TO		+0.40/100.00 of gross estate ¹²

OTHER ESTATE FEES	
G.S. 7A-307(b1), unless otherwise noted	AMOUNT
Motion/Notice of Hearing fee. G.S. 7A-307(a)(4). ¹³	20.00
Service fee for civil process served by the Sheriff. G.S. 7A-307(c) and 7A-311(a)(1).	+30.00
Filing and indexing a will without probate.	1.00
Each additional page or fraction thereof	0.25
Additional fiduciary letters (per letter over 5).	1.00
Safe deposit box inventory (per box, per day).	15.00
Taking a deposition.	10.00
Docketing and Indexing a will probated in another county in the State.	
First page	6.00
Each additional page or fraction thereof	0.25
Hearing on petition for year's allowance. G.S. 7A-307(b1)(6)	20.00

¹ During the 2024 short session, no changes were made to estates court costs and fees.

² S.L. 2018-40 (SB 168) included a provision, effective June 22, 2018, clarifying that costs and fees assessed in the administration of estates outlined in G.S. 7A-307(a) also apply to power of attorney administrations filed with the clerk of superior court and to petitions to initiate power of attorney proceedings under G.S. 32C-1-116(a) where the clerk of superior court has jurisdiction.

³ If not previously collected, the estate fees are computed based on the information reported in the inventory and in subsequent accountings.

⁴ "Gross estate" is the value of all personal property when received, plus the proceeds of any <u>sale</u> of realty coming into the hands of the fiduciary. Gross estate does not include fair market value of realty not sold. Except for collections of personal property by affidavit, S.L. 2017-158 omitted the requirement that the gross estate fee(s) be paid when the inventory and accounts are filed. However, all gross estate fees due must be paid prior to approval of the final account. The fee is to be computed from information provided in the inventory and subsequent accountings. For collections of personal property by affidavit, S.L. 2017-158 kept the requirement that the gross estate fee be paid when the final affidavit of collection, disbursement and distribution is filed.

⁵ G.S. 7A-307(a)(5) requires a filing fee of \$200.00 for a caveat filed in an estate for which the decedent died on or after January 1, 2012. For decedents dying on or before December 31, 2011, there is no filing fee for a caveat, but a bond of \$200.00 shall be required.

⁶ Elective Share Petitions for decedents dying before December 1, 2020 are assessed the \$120.00 estate proceeding fee pursuant to G.S. 7A-307(a).

⁷ The \$0.40 per \$100.00 or major fraction thereof of <u>new</u> property coming into the estate after the reopening is the <u>only</u> fee charged for reopened estates; the initial filing fees (General Court of Justice fee, facilities fees, etc.) do not apply. Note that this applies to <u>all</u> reopened estates, not just those for decedents dying on or after January 1, 2012; the only difference in costs for reopened estates that depends on the decedent's date of death is the minimum \$15.00 fee per filing for decedents dying before that date.

⁸ When a trust is established under a will, the basic estates costs are assessed twice: once for establishment of the decedent's estate file for probate of the will, and once for establishment of the trust file. The initial costs shown are

to be assessed only <u>once</u> in the trust file; thereafter, costs for the trust are assessed only at the filing of accountings for new personal property received by the trust.

⁹ The gross-value percentage "shall be assessed only on newly contributed or acquired assets, all interest or other income that accrues or is earned on or with respect to any existing or newly contributed or acquired assets and realized gains on the sale of any and all trust assets. Newly contributed or acquired assets do not include assets acquired by the sale, transfer, exchange, or otherwise of the amount of trust property on which fees were previously assessed." G.S. 7A-307(a)(2a). This fee is <u>not</u> to be assessed on assets for which the gross-value fee was assessed in administration of the original decedent's estate proceeding. If no new assets were acquired by the trust, the minimum fee of \$20.00 must be assessed for the filing of the accounting.

¹⁰ Assess the \$20.00 fee upon filing of the petition to serve as a limited personal representative under Chapter 28A, Article 29. This is the only fee assessed for such petitions; do not assess the GCJF, Telecommunications and Data Connectivity fee, facilities fee, etc. The fee was effective October 1, 2009 and applies to estates of persons dying on or after that date.

¹¹ S.L. 2023-88, § 7 amended G.S. 7A-307(b) to provide that upon the written request of an affiant for collection of personal property by affidavit, all fees under G.S. 7A-307 shall be waived if: 1) the amount to be collected is five thousand dollars (\$5,000) or less and 2) the sole source of the assets of the estate is held in the Escheat Fund pursuant to Article 1A of Chapter 116B. Amended G.S. 7A-307(b) also provides that any fees paid by an affiant prior to submitting a written request for waiver of fees shall not be refunded by the court. If an affiant collects additional assets that disqualify the affiant from a waiver after the affiant has already received a waiver, the court costs otherwise applicable to the collection of personal property by affidavit shall apply.

¹² For collection of personal property by affidavit, "Gross Estate" is the value of all personal property received by the affiant. The fee is assessed based on the final affidavit of collection. *See* AOC-E-204 (Affidavit of Collection, Disbursement and Distribution), Side One, "TOTAL RECEIPTS."

¹³ The motion/notice of hearing fee does not apply to a notice of hearing on any motion listed in G.S. 7A-308; for a list, see "Appendix – Motion/Notice of Hearing Fee Exemptions" at the end of the 2020 Civil Costs Chart. The fee also does not apply to a notice of hearing on any motion "containing as a sole claim for relief the taxing of costs, including attorneys' fees" or to a motion filed pursuant to G.S. 1C-1602 or 1C-1603 (to designate exemptions from enforcement of a judgment). No more than one fee shall be assessed for any motion for which a notice of hearing is filed, regardless of whether the hearing is continued, rescheduled, or otherwise delayed.