

LOC. R. 64.1
(ACCOUNTS OF ADMINISTRATORS AND EXECUTORS)

- (A) Within six months of appointment, every administrator and executor shall render a final and distributive account of the administrator's or executor's administration of the estate, unless an application to extend has been filed and approved.
- (B) Every account shall include an itemized statement of all receipts of the administrator or executor during the accounting period and of all disbursements and distributions made by the executor or administrator during the accounting period. In addition, the account shall include an itemized statement of all funds, assets, and investments of the estate known to or in the possession of the administrator or executor at the end of the accounting period and shall show any changes in investments since the last previous account.
- (C) In estate of decedents in which the sole legatee, devisee, or heir is also the administrator or executor of the estate, no partial accountings are required, and the administrator or executor shall not file a final account or final and distributive account. In lieu of filing a final account, the administrator or executor of an estate of that type shall be discharged by filing with the Court within thirty days after completing the administration of the estate a certificate of termination of an estate that states all of the following:
 - 1. All debts and claims presented to the estate have been paid in full or settled finally.
 - 2. That all estate tax returns, if any, have been filed and estate tax has been paid.
 - 3. All attorney's fees have been waived by or paid to counsel of record of the estate, and all executor or administrator fees have been waived or paid.
 - 4. The amount of attorney's fees and the amount of administrator or executor fees that have been paid.
 - 5. That all the remaining assets have been distributed to the sole legatee, devisee, or heir.
- (D) Not later than thirteen months after appointment, every administrator and executor shall render an account of the administrator's or executor's administration, unless a certificate of termination is filed.

- (E) Waivers are required by all residuary beneficiaries on a final account.
- (D) When a final account is presented for filing all receipts, waivers and/or notices must be filed. If a rejection of Claim or insolvency has not been filed with the Court prior to the filing of the final account, then a satisfaction or release of Claim against the Estate must be filed by Claimant with the Court before filing of the final account. If a satisfaction or release of Claim against the Estate cannot be obtained, then the Court will accept a copy of the cancelled check AND bank statement showing proof the Claim was paid for the exact amount. If not all filings listed above are provided to the Court, an extension of time needs to be filed. The Court will not accept final accountings without all necessary paperwork.
- (E) A final or distributive account shall not be approved until all Court costs have been paid.

LOC. R. 64.4
PHOTOCOPIES OF VOUCHERS WITH APPLICABLE ACCOUNTS

In the event that vouchers are required for a particular account, and in the event that the financial institution does not return original vouchers to the account holder, photocopies of canceled checks are acceptable for filing with the Court in all applicable accountings on the condition that: (i) the photocopies are complete copies of the originals, (ii) the photocopies are clearly legible, and (iii) the front and back of said checks are photocopied.

LOC. R. 64.5
(DOCUMENTATION RETURN)

Pursuant to Rule 26.04 (D) (1) of the Ohio Rules of Superintendence, after the Court has reviewed and reconciled the vouchers or checks or other evidence filed in support of expenditures or distributions stated in an account, the vouchers, proof, or other evidence filed in support of the expenditures or distributions stated in an account will be returned to the fiduciary.

LOC. R. 64.6
(ATTORNEY FEES)

An application and order must be submitted for any attorney fees taken on a partial account. Then computation of attorney fees (Appendix B herein) must be filed with the application.

**LOC. R. 64.7
(RECEIPT)**

A receipt for a distributive share executed on behalf of his/her principal by a person holding a valid power of attorney may be accepted if a copy of the valid power of attorney is attached to the account.

**LOC. R. 64.8
(BANK CERTIFICATES)**

Bank certificates must be filed with applicable partial accounts.

SUP. R. 71 COUNSEL FEES

- (A) Attorney fees in all matters shall be governed by the Rules of Professional Responsibility. (Now 1.5, former DR2-106)
- (B) Attorney fees for the administration of estates shall not be paid until the final account is prepared for filing unless otherwise approved by the Court upon application and for good cause shown.
- (C) Attorney fees may be allowed if there is a written application that sets forth the amount requested and will be awarded only after proper hearing, unless otherwise modified by local rule.
- (D) The Court may set a hearing on any application for allowance of attorney fees regardless of the fact that the required consents of the beneficiaries have been given.
- (E) Except for good cause shown, attorney fees shall not be allowed to attorneys representing fiduciaries who are delinquent in filing the accounts required by section 2109.30 of the Revised Code.

- (F) If a hearing is scheduled on an application for the allowance of attorney fees, notice shall be given to all parties affected by the payment of fees, unless otherwise ordered by the Court.
- (G) An application shall be filed for the allowance of counsel fees for services rendered to a guardian, trustee, or other fiduciary. The application may be filed by the fiduciary or attorney. The application shall set forth a statement of the services rendered and the amount claimed in conformity with division (A) of this rule.
- (H) There shall be no minimum or maximum fees that automatically will be approved by the Court.
- (I) Prior to a fiduciary entering into a contingent fee contract with an attorney for services, an application for authority to enter into the fee contract shall be filed with the Court, unless otherwise ordered by Local Court Rule. The contingent fee on the amount obtained shall be subject to approval by the Court.

**LOC. R. 71.2
(PARTIAL ATTORNEY FEES)**

Upon written motion the Court may approve payment of partial attorney fees for the administration of estates before the final account is prepared for filing. The motion for payment must be substantiated with either an hourly rate charge multiplied by the number of hours or a calculation of the percentage of the estate that has been completed multiplied by the total fee permitted by the suggested schedule in Appendix B-1. See Appendix B for the form for computation of attorney fees. However, the payment of fees to attorneys representing fiduciaries who are delinquent in filing any account required by R.C. 2109.30 will not be allowed.

**LOC. R. 71.4
(FEE SCHEDULE)**

Counsel fees for the administration of a decedent's estate as set forth in Appendix B-1 may serve as a guide in determining fees to be charged to the estate for legal services of an ordinary nature rendered as attorney for the executor or administrator in the complete administration of a decedent's estate. Filing of an application for authority to enter into a contingent fee contract is not required if the percentages are equal to or less than those set forth in Appendix B-1. SUCH SCHEDULES, HOWEVER, ARE NOT TO BE CONSIDERED AS SCHEDULES OF MINIMUM OR MAXIMUM FEES TO BE CHARGED, NOR WILL THEY BE AUTOMATICALLY APPROVED.

LOC. R. 71.5
(EXTRAORDINARY FEES)

Examples of extraordinary services which may be compensated in addition to the foregoing are suggested in Appendix B-2 attached hereto. All applications for extraordinary attorney fees **MUST** be filed prior to the filing of the final account for the Court's approval. All applications for extraordinary attorney fees must include the computation of attorney fees and consents signed by residuary beneficiaries. The Court may set a hearing on any application for extraordinary attorney fees regardless of the fact that the required consents of the beneficiaries have been given. If consents are not filed with the application for extraordinary fees, the court will set the matter for hearing. See Appendix B attached hereto.