

Sec. 45a-108a. Fees for accounting in matters other than decedent's estate.

(a) On or after January 1, 2016, the basic fee for a fiduciary to file an account in the Probate Court in any matter other than a decedent's estate is the greater of:

(1) The product of the number of one year periods or part thereof covered by the account times 0.05 per cent of the greatest of: (A) The fiduciary acquisition value of assets on hand at the beginning of the accounting period; (B) the fiduciary acquisition value of assets on hand at the end of the accounting period; (C) the fair market value of assets on hand at the beginning of the accounting period; or (D) the fair market value of assets on hand at the end of the accounting period;

(2) 0.05 per cent of the total of all receipts during the accounting period; or

(3) Notwithstanding the provisions of subdivisions (1) and (2) of this subsection, the minimum fee under this subsection shall be fifty dollars regardless of the period of time covered by the account and the maximum fee shall not exceed five hundred dollars per year or part thereof covered by the account.

(b) The fees under this section apply to each account that covers a unique accounting period. No additional fee shall be charged for filing an amended or substitute account covering the same period as the original filing.

(c) For the purposes of this section, "fiduciary acquisition value" has the meaning set forth in the rules of procedure approved by the Supreme Court under section 45a-78.

(d) The fee under subsection (a) of this section shall be due when the fiduciary files an account. The court shall issue an invoice for the fee and any expenses under section 45a-109 on receipt of the account and as necessary thereafter. The balance of any such fee that is not paid within thirty days of the date of an invoice from the court shall bear interest at the rate of one-half of one per cent per month or portion thereof until paid. The court may extend the time for payment of any fee under this subsection if it appears to the court that requiring payment by the due date would cause undue hardship. No additional interest shall accrue during the period of such extension. The court may not waive interest outside of any extension period.

(e) No fee shall be charged under this section if exempted or waived under section 45a-111 or any other provision of the general statutes.