

Section 5A of the Probate Court Regulations is amended as follows:

(Effective 90 days after submission to the Judiciary Committee of the General Assembly)

**State of Connecticut
Office of the Probate Court Administrator**

Probate Court Regulations

Approved by the Probate Assembly's Executive Committee September 11, 2013

Section 5A

Payments to [Judges of Probate] Probate Judges Who Leave Office and Determination of Accounts Receivable on or after January 1, 2011

5A.1 Authority

These regulations are issued pursuant to C.G.S. sections 45a-77, 45a-92, and 45a-93.

5A.2 Applicability

(a) Probate Court Regulation section 5A applies only to the determination of accounts receivable payments under C.G.S. section 45a-93 with respect to fee revenue received by a [court of probate] Probate Court on or after January 1, 2011.

(b) Probate Court Regulation section 5A does not apply to a [judge of probate] probate judge who is elected for a term of office beginning on or after January 5, 2011.

5A.3 Work in process

(a) For purposes of P.C.R. section 5A:

(1) "Outgoing judge" means a [judge of probate] probate judge who

leaves office or who dies while in office.

- (2) "Work in process" means fee revenue attributable to uncompleted decedents' estates as of the outgoing judge's last day in office multiplied by the percentage completion of each such estate determined under P.C.R. section 5A.4. Work in process calculated under P.C.R. section 5A.5 shall be considered accounts receivable for the purpose complying with C.G.S. section 45a-93, as amended from time to time.

(b) Work in process shall be determined only on the basis of fee revenue attributable to uncompleted estates of decedents arising in the town or towns in the judge's district as it existed on January 4, 2011.

5A.4 Determination of completion status of work in process

(a) The completion status of each uncompleted decedent's estate subject to full administration shall be determined as follows:

- (1) If administration of the estate was granted on or before the outgoing judge's last day in office, the estate shall be considered to be 25% completed.
- (2) If the inventory for the estate was filed on or before the outgoing judge's last day in office, the estate shall be considered to be 50% completed.
- (3) If an opinion of no tax or an assessment was issued for succession or estate tax on or before the outgoing judge's last day in office, the estate shall be considered to be 75% completed.
- (4) If the final account was filed and accepted on or before the outgoing judge's last day in office, the estate shall be considered to be 100% completed.

(b) The completion status of each uncompleted estate being settled as a

small estate under C.G.S. section 45a-273 shall be determined as follows:

- (1) If an affidavit in lieu of administration was filed on or before the outgoing judge's last day in office, the estate shall be considered to be 25% completed.
- (2) If the decree on an affidavit in lieu of administration was issued on or before the outgoing judge's last day in office, the estate shall be considered to be 50% completed.
- (3) If a succession or estate tax return was filed on or before the outgoing judge's last day in office, the estate shall be considered to be 75% completed.
- (4) If an opinion of no tax or an assessment was issued for the succession or estate tax on or before the outgoing judge's last day in office, the estate shall be considered to be 100% completed.

(c) The completion status of each uncompleted estate filed for tax purposes only shall be determined as follows:

- (1) If a succession or estate tax return was filed on or before the outgoing judge's last day in office, the estate shall be considered to be 50% completed.
- (2) If an opinion of no tax or an assessment was issued for the succession or estate tax on or before the outgoing judge's last day in office, the estate shall be considered to be 100% completed.

5A.5 Calculation of work in process amounts

(a) The administrator shall calculate work in process for each outgoing judge entitled to payments under C.G.S. section 45a-93 and P.C.R. section 5A.2 once each year for the calendar year in which the outgoing judge left office or

died while in office and the two subsequent calendar years. Such calculations shall be made in accordance with P.C.R. sections 5A.5 (b) and (c).

(b) The administrator shall calculate each outgoing judge's gross work in process by:

- (1) allocating the fee revenue actually received for each uncompleted estate between the outgoing judge and the administration fund in accordance with P.C.R. section 5A.4 and
- (2) aggregating all such allocations.

(c) The administrator shall calculate each outgoing judge's net work in process by subtracting the following amounts from the outgoing judge's gross work in process as determined under P.C.R. section 5A.5 (b):

- (1) the total of any fee revenue received by the outgoing judge on any uncompleted estate before the judge left office or died while in office,
- (2) the total of any previous work in process payments made to the outgoing judge by any judge who succeeded the outgoing judge in office,
- (3) the cost of collecting the fee revenue for any uncompleted estate, and
- (4) any expenses directly attributable to the outgoing judge's term of office paid by the administration fund.

5A.6 Payments for work in process

(a) If an outgoing judge's net work in process determined under P.C.R. section 5A.5 is a positive amount, the administrator shall calculate the assessment due on such net work in process under C.G.S. section 45a-92 (c). The administrator shall deduct from the outgoing judge's net work in process the

amount of such assessment, together with any outstanding assessment, penalty, or interest that such outgoing judge owes to the administration fund for fee revenue received in previous periods, and shall pay the remaining balance to the outgoing judge from the administration fund. The administrator shall make such work in process payments on or before April 1 of the year following the year for which the work in process payment is calculated.

(b) If an outgoing judge's net work in process determined under P.C.R. section 5A.5 is a negative amount, the administrator shall subtract from the amount due from the outgoing judge an amount equal to the difference, if any, between the judge's actual compensation and the amount of compensation the judge would have received if the judge's compensation had not been capped at 72 times the annual weighted-workload of the court in accordance with C.G.S. section 45a-92 (c) for the calendar year in which the outgoing judge retired or died while in office and the preceding two calendar years, provided, however, that the reduction in the amount due shall in no event exceed the negative work in process amount. The administrator shall send the outgoing judge an invoice for the net amount due, payable not later than 30 days after the invoice is sent. The administrator may defer sending an invoice if the administrator determines that the net work in process amount is likely to be a positive amount in subsequent years.

(c) The annual amount payable to a **[judge of probate]** probate judge for work in process shall not exceed the amount under C.G.S. section 45a-95a (a) (4) or the outgoing judge's average final compensation under C.G.S. section 45a-34, whichever is less.

(d) No payments for work in process shall be made after three calendar years, which means the calendar year in which the outgoing judge left office or died while in office and the two subsequent calendar years.

Section 5A is effective January 1, 2010

Approved by the Executive Committee March 16, 2010

Approved by the Judiciary Committee July 8, 2010

Proposed