APPENDIX C – FIDUCIARY FEE GUIDELINES
per R.C. 2113.35

I.   ADMINISTRATOR/EXECUTOR FEES

    A.   *PROBATE ASSETS*

        1)   Personal Property

Estate Value	Fee
$0 - $100,000	4%
$100,001 - $400,000	$4,000 + 3% over $100,000
Over $400,000	$13,000.00 + 2% over $400,000

        2)   Real Estate (when not sold)
        1% of appraised value for Ohio estate tax

    B.   *NONPROBATE ASSETS*

    1% of value of property not subject to administration but includable for Ohio estate tax purposes, except joint and survivorship property

II.   GUARDIAN OF ESTATE FEES (BIENNIALLY)

    A.   *INCOME*
    $0 - $1,000   4% of Income
    (Excludes income from rental property managed by guardian)
    Over $1,000   3% of Income

    B.   *RENTAL INCOME*
    10% of gross rental property income, if managed by guardian

    C.   *EXPENSES*
    $0 - $1,000 Expenses   4% of Expenses
    (Excludes rental property expenses)
    Over $1,000   3% of Expenses

    D.   *PRINCIPAL*
    $3.00 per thousand dollars of principal (one half (1/2) that amount if filing is made annually)

III.   GUARDIAN OF PERSON FEES

Reasonable fees for serving as guardian of the person will be awarded on a case by case basis upon application to the Court and shall be supported by Affidavit.

IV. TRUSTEE FEES (BIENNIALLY)

    A.   *ON INCOME FROM PERSONAL PROPERTY*

    6% of Gross Income

    B.   *ON INCOME FROM REAL PROPERTY*

    1) 10% of gross income on property managed by trustee.

    2) 1% of adjusted gross income on property managed by someone else provided that management fees and trustee's fee combined do not exceed 10% of gross income.

    3) Adjusted gross income is gross income less operating expenses before depreciation and management fees deduction.

    C.   *ON PRINCIPAL*

    $2.00 per thousand dollars of principal. (one half (1/2) that amount if filing is made annually)

    D.   *ON DISTRIBUTION OF PRINCIPAL (Other Than Termination)*

    1% of reasonable market value of principal property distributed to be paid from the distribution.

V.   EXTRAORDINARY FEES

Extraordinary fees may be awarded upon application at discretion of the Court. (See RC 2113.36 and Appendix D)