

REVISED JUDICATURE ACT OF 1961 (EXCERPT)
Act 236 of 1961

600.871 Decedents' estates; fees; payment; final accounting; receipt.

Sec. 871. (1) In all decedents' estates in which proceedings are instituted for probate, the probate court shall charge and collect the following fees as an expense of administration on the value of all assets, as of the date of death of the decedent, as follows:

- (a) In an estate of value of less than \$1,000.00, \$5.00 plus 1% of the amount over \$500.00.
 - (b) In an estate of value of \$1,000.00 or more, but less than \$3,000.00, \$25.00.
 - (c) In an estate of value of \$3,000.00 or more but less than \$10,000.00, \$25.00 plus 5/8 of 1% of the amount over \$3,000.00.
 - (d) In an estate of value of \$10,000.00 or more but less than \$25,000.00, \$68.75 plus 1/2 of 1% of the amount over \$10,000.00.
 - (e) In an estate of value of \$25,000.00 but less than \$50,000.00, \$143.75 plus 3/8 of 1% of the amount over \$25,000.00.
 - (f) In an estate of value of \$50,000.00 but less than \$100,000.00, \$237.50 plus 1/4 of 1% of the amount over \$50,000.00.
 - (g) In an estate of value of \$100,000.00 to \$500,000.00, \$362.50 plus 1/8 of 1% of the amount over \$100,000.00.
 - (h) For each additional \$100,000.00 value, or larger fraction thereof, over \$500,000.00, \$62.50.
 - (i) For each additional \$100,000.00 value, or larger fraction thereof, over \$1,000,000.00, \$31.25.
- (2) Beginning March 28, 2013, in calculating a fee under subsection (1), if real property that is included in the estate is encumbered by or used as security for an indebtedness, the amount of the indebtedness must be deducted from the value of the real property.
- (3) The fees in subsection (1), rounded to the whole dollar, are due and payable to the probate court on or before the closing of the estate or within 1 year after the commencement of probate proceedings, whichever occurs first. The probate court shall not accept a final accounting until the fees are paid in full and shown as part of the final accounting. An official receipt must be issued to the payer when the fees are collected.

History: Add. 1978, Act 543, Eff. July 1, 1979;—Am. 2005, Act 326, Imd. Eff. Dec. 27, 2005;—Am. 2012, Act 596, Eff. Mar. 28, 2013;—Am. 2018, Act 33, Imd. Eff. Feb. 21, 2018.