

RESPONSE
PROBATE ESTATE SETTLEMENT PROCEDURES
AN ATTRACTIVE ALTERNATIVE FOR ASSET
TRANSFER ON DEATH

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INTRODUCTION

In *Improving Michigan Estate Settlement*, John H. Martin offered, what I think is, a logical set of recommendations to make probate an attractive alternative to the transfer of assets on death. Martin’s careful evaluation of the common objections to the probate process is instructive, and he does a good job of outlining the implications of his premise that, if modified, the probate estate settlement process can be a viable alternative to transfer assets. His analysis of other states’ affidavit collection devices and summary administration proceedings yield a series of recommendations that, if adopted, will

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improve the Michigan probate process by eliminating delay, reducing cost, and permitting privacy.

Specifically, the Michigan probate estate settlement process will be improved if (1) the minimum value of the Michigan small estate procedures is increased, (2) the costs associated with the estate settlement process are lowered, (3) the filing of inventories and accountings are made optional, (4) the time frames to close estate settlement proceedings are reduced, (5) a method to automatically end the estate settlement process is created, and (6) public inspection of informal proceedings are closed. And, according to Martin, his recommendations will have no impact on fiduciary obligations.

The public perception that probate procedures are bad or something to be feared is not an easily overcome stigma. Martin is correct that probate procedures are neither recommended by most practitioners nor embraced by the public. The general preference is to avoid probate. Why does the general public want to avoid probate? Martin points to (1) the general public's concerns and fears, and (2) estate planners' preference.

First, the general public believes that probate is something to be avoided. As Martin states in his indictment, "[P]robate estate settlement is too expensive, too slow and lacks privacy."¹ This indictment is most closely associated with what some practitioners call "traditional probate."² Unfortunately, this view of traditional probate shapes the public's perception of probate procedures in

1. John H. Martin, *Improving Michigan Estate Settlement*, 29 T.M. COOLEY L. REV. 1, 2 (2012).

2. For purposes of this Article, "traditional probate" refers to the probate of estates that exceed the small estate valuation/monetary ceiling limits, which are \$21,000 for 2013. See MICH. DEP'T OF TREAS., ESTATES AND PROTECTED INDIVIDUALS CODE COST-OF-LIVING ADJUSTMENTS TO SPECIFIC DOLLAR AMOUNTS (2013), http://www.michigan.gov/documents/treasury/CostOfLivingAdjustmentsToEstatesAndProtectedIndividuals_345035_7.pdf [hereinafter EPIC COST-OF-LIVING ADJUSTMENTS].

general, including those procedures that apply to small estates.³ As a result, Martin points out that the public often uses various will substitutes without considering the present and future impact on family and the estate.⁴ Often, the public's lack of insight before using will substitutes results in a transfer of assets on death, which is different than what may have been planned or intended.

Second, the public's fears and concerns toward the probate process are perpetuated by estate planners. Martin believes that although Michigan estate planners appreciate the benefits of the informal procedures under Michigan's Estates and Protected Individuals Code, they do not commonly recommend estate settlement through probate.⁵ He states that the desirability of a unified settlement encompassing all of the client's assets as rationale for why estate planners recommend the use of a funded revocable trust instead of the probate process.⁶ He further asserts that estate planners recommend a properly funded trust because, on death, the decedent's debts and taxes can be paid, assets distributed immediately, privacy maintained, expenses minimized, and probate procedures avoided.⁷

But Martin underscores the inefficiencies of using a trust. He points to the fact that the preparation of a funded revocable trust is neither simple nor inexpensive.⁸ Additionally, he emphasizes that the

3. "Small estate" probate procedures include summary probate administration and an affidavit collection device. *See* MICH. COMP. LAWS ANN. § 700.3983 (Westlaw 2013). For purposes of this Article, "small estate" does not include an estate deemed insufficient under the Estate and Protected Individual's Code.

4. *See* § 700.6101 (providing a variety of will substitutes that permit assets to pass on death outside of probate including (1) beneficiary designations, (2) payable on death designations, (3) transfer on death designations, (4) joint tenancy, (5) trusts, and (6) "Lady Bird" deeds).

5. *See* Martin, *supra* note 1, at 5.

6. *See id.* at 2 n.6.

7. *Id.* at 6.

8. *Id.* at 6 n.21; *see also* *A Special Report on Advantages of a Living Trust*, BOOTH PATTERSON, http://boothpatterson.com/pdf/advantages_trust.pdf (last

probate process is not always avoided with a trust because only a funded trust avoids probate, and many individuals die with an unfunded or partially funded trust.⁹ Can this perception regarding probate procedures be changed, absent a public campaign either attacking the use of trusts or highlighting the benefits of the probate process? If you support Martin's recommendations, the answer is yes.

Martin's article is structured around his indictment of the probate process.¹⁰ This Article will focus on the expense, valuation/monetary ceiling, privacy, and efficiency of the probate process. If adopted, his proposed recommendations are applicable to small estates and estates subject to traditional probate procedures. This is where I depart from Martin's recommendations. Using lessons learned from his review of other states' small estate procedures, it is my belief that modest changes should be made to only small estate probate procedures and not to traditional probate procedures.

I. PROBATE EXPENSES

Probate expenses are best understood by looking at the minimum total costs associated with summary administration,¹¹ affidavit

visited May 19, 2013) (stating that the price to create a trust at one particular law firm is \$1,500).

9. See Martin, *supra* note 1, at 6–7 nn.24–27.

10. See *id.* at 2.

11. The summary administration probate procedures referenced in this Article relate to estates comprised of real and personal property brought under § 700.3982 with a statutory value of \$15,000, adjusted annually by a cost-of-living factor. MICH. COMP. LAWS ANN. § 700.3982 (Westlaw 2013). The cost-of-living factor in 2013 is \$21,000. See EPIC COST-OF-LIVING ADJUSTMENTS, *supra* note 2; see also § 700.1210. The reference is not applicable to summary administration brought under § 700.3987 relating to an estate, the net value of which does not exceed administration costs and expenses, reasonable funeral and burial expenses, homestead allowance, family allowance, exempt property, and reasonable, necessary medical and hospital expenses of the decedent's last illness. § 700.3987. Summary administration under § 700.3987 is brought and processed in the same manner as a probate estate that exceeds \$21,000 (2013) with the exception that publication of notice to creditors is not required. *Id.* If a decedent is survived by a

collection, and probate of estates in excess of \$21,000¹² (traditional probate).¹³

For the indigent or those unable to pay, the Probate Court may waive or suspend its fees.¹⁴ Martin contends that probate procedures will be more appealing to the public if expenses are reduced. As demonstrated in Appendix A, the minimum expenses associated with the summary administration procedure and affidavit collection device are nominal. The expenses are kept nominal because neither the affidavit collection device nor the summary administration procedures require filing of an inventory, appointing a personal representative, publishing a notice to creditors, or filing an account.

II. INCREASE IN THE VALUATION/MONETARY CEILING FOR SMALL ESTATE PROCEDURES

Martin's contention that greater public appeal will result from expense reduction is better framed as a result of increased monetary/valuation ceilings for both summary administration procedures and the affidavit collection devices. As illustrated in Appendix A, an increase in these valuation ceilings will not only facilitate the use of each process by a broader segment of the general public, but it will reduce expenses associated with the probate process.

"Every state has some version of an abbreviated settlement procedure," and these procedures widely vary.¹⁵ Martin analyzes

spouse or dependent child, an estate with a net value of \$61,000 or less (2013) could be processed under this summary administration probate procedure.

12. §§ 700.3982–.3983. The statutory number is \$15,000, which is adjusted annually pursuant to § 700.1210. This number, adjusted by the cost-of-living factor and rounded to the nearest \$1,000, is \$21,000 for 2013. *See* EPIC COST-OF-LIVING ADJUSTMENTS, *supra* note 2.

13. *See infra* Appendix A.

14. § 600.880d ("A judge of probate shall order that the payment of any fee required under this chapter [including the filing fee, account fee, inventory fee, certified copy fee, etc.] be waived or suspended, in whole or in part, upon a showing by affidavit of indigency or inability to pay.").

15. Martin, *supra* note 1, at 8 n.35.

other states' affidavit collection devices¹⁶ and summary administration procedures¹⁷ to learn how Michigan probate procedures can be more efficient, cost effective, private, and attractive as an alternative to the asset transfer. In my opinion, comparing Michigan small estate procedures to states with larger valuation ceilings emphasizes that Michigan's probate processes are cost effective, efficient, and private but underutilized due to small valuation/monetary ceilings.¹⁸

"The facial purpose of small-estate procedures is to facilitate the transmission of assets that have a relatively modest value. The very existence of these statutes acknowledges that the traditional administrative process is too expensive and too cumbersome when minimal value is involved."¹⁹ States like Oregon, Arizona, and Nevada demonstrate that small estate procedures can be adapted for estates with values as high as \$250 million. Arizona and Oregon use different valuation ceilings for both personal and real property. Likewise, Michigan small estate procedures can adapt to this structure of using varying valuation ceilings.

Arizona has a valuation ceiling of \$50,000 for personal property and \$75,000 for real property, while Oregon has a valuation ceiling of \$75,000 for personal property and \$200,000 for real property. Nevada has a single valuation ceiling for both personal and real property of \$200,000. Martin does not advocate for a sum-certain monetary-ceiling change but merely states that "[t]he presence of monetary ceilings and other usage constraints prevent clients and

16. *See infra* Appendix B.

17. *See infra* Appendix C.

18. *See* Michigan Supreme Court, ANNUAL REPORT 9 (2011). The total filings for supervised administration, informal administration, and small estates were 22,446 in 2011. *Id.* at 13. There were 6,071 filings classified as small estates, which comprised approximately 27% of the total probate estate filings. *Id.* Approximately 63% of estate probate filings in Michigan for 2011 involved estates in excess of \$21,000. *Id.*

19. Martin, *supra* note 1, at 14.

counsel from planning to use the jurisdiction's procedure."²⁰ "Some argue that judicial proceedings and all trappings of traditional probate are necessary to provide protection for beneficiaries and creditors, as well as to implement the decedent's intent."²¹ However, "smaller estates generate at least as much, if not more, controversy than larger estates."²²

Like Martin, I am not in a position to advocate for an exact amount at which to set the valuation ceiling. But I will point out that Michigan already permits the transmission of vehicles with a total value of \$60,000 absent judicial validation or filings with the probate court.²³ Also, Michigan census data reveals that the 2007–2011 median home value was \$137,300.²⁴ So if an individual dies in Michigan, owning a home and modest personal property, small estate procedures will not be a viable option unless the valuation/monetary ceiling is increased to an amount greater than \$197,300.

III. PRIVACY

Privacy is protected if identifying information is not filed with the probate court. Identifying information commonly made public in probate proceedings are the names and addresses of heirs or devisees, as well as an itemized list of assets and their value. Identifying information is often required on petitions filed to commence probate proceedings, an inventory, or an account. Martin proposes that privacy can be enhanced if inventory filing is optional and the

20. *Id.* at 15.

21. *Id.* at 16.

22. *Id.* at 16 n.95 (quoting Jeffrey A. Schoenblum, *Wills Contest—An Empirical Study*, 22 REAL PROP. PROB. & TR. J. 607, 615 (1987)).

23. MICH. COMP. LAWS ANN. § 257.236 (Westlaw 2013); *see also* MICH. DEP'T OF STATE, FORM TR-29, CERTIFICATION FROM THE HEIR TO A VEHICLE (2008), available at http://www.michigan.gov/documents/tr-29_16195_7.pdf (allowing an heir of a vehicle owner to complete Form TR-29 and present the form along with a certified death certificate to the Secretary of State to transfer vehicles, so long as the total value of all vehicles does not exceed \$60,000).

24. *State & County Quick Facts: Michigan*, U.S. CENSUS BUREAU, <http://quickfacts.census.gov/qfd/states/26000.html> (last visited May 22, 2013).

accounting filing requirement is eliminated.²⁵ It is clear that the affidavit collection device provides the most privacy. And as summary administration procedures are engaged, privacy is slowly diminished, which culminates in the largest disclosure of private information.

If the valuation ceiling is increased, the affidavit collection device and the summary administration procedures become viable private alternatives for asset transfer. The current affidavit collection device provides the greatest privacy because it does not require publishing notice to creditors, inventory filing, accounting, or appointing a personal representative. However, the form approved by the State Court Administrator's Office (SCAO) titled *Affidavit of Decedent's Successor for Delivery of Certain Assets Owned by Decedent*²⁶ requires the name, address, and relationship to the decedent for each individual receiving property. But this information may be kept private because the *Affidavit of Decedent's Successor for Delivery of Certain Assets Owned by Decedent* is not required to be filed with the court, a public forum. The drawback to this procedure is that the affidavit collection device only permits the transmission of personal property.

If a decedent had both personal and real property, the summary administration procedures must be used. The summary administration process starts when a petition is filed.²⁷ But the SCAO-approved *Petition and Order for Assignment*²⁸ erodes privacy by requiring disclosure of a description and approximate property value, as well as the identity, address, and relationship to the decedent of all

25. Martin, *supra* note 1, at 30.

26. See MICH. STATE COURT ADMIN. OFFICE, FORM PC 598, AFFIDAVIT OF DECEDENT'S SUCCESSOR FOR DELIVERY OF CERTAIN ASSETS OWNED BY DECEDENT (2011), available at <http://courts.mi.gov/Administration/SCAO/Forms/courtforms/estatetrusts/pc598.pdf>.

27. MICH. COMP. LAWS ANN. § 700.3982 (Westlaw 2013).

28. MICH. STATE COURT ADMIN OFFICE, FORM PC 556, PETITION AND ORDER FOR ASSIGNMENT (2013), available at <http://courts.mi.gov/Administration/SCAO/Forms/courtforms/estatetrusts/pc556.pdf>.

individuals receiving property. Although there is no publication of notice to creditors, inventory, accounting, or personal representative appointment, privacy is diminished because the petition is filed with the court and is subject to public inspection. But the public may be more willing to reveal certain private information in exchange for the benefit of reduced expenses and an abbreviated probate process. Also, the public is already generally accepting of the fact that a real property transfer requires the disclosure of certain information, including name, address, and value.²⁹

I believe that there is more comfort with disclosure of this information on the *Petition and Order of Assignment* form because information about the transfer of real property will already be made public. To effectuate a real property transfer, a deed must be filed with the Register of Deeds, and a Property Transfer Affidavit³⁰ must be filed with the local assessor's office, both of which are subject to public inspection. So there is some diminished privacy, but the level of privacy is still higher than if notice to creditors was published in a newspaper of general circulation, if an inventory was filed, or if an account was required.

IV. EFFICIENCY

Probate processes become more efficient when there is a simplified closing procedure and the requirement to publish notice to creditors is not mandated. Again, the simple solution is to raise the valuation/monetary ceiling of both the affidavit collection device and summary administration procedures. As previously stated, the affidavit collection device does not require publication of notice to creditors and the closing procedure is simple. Personal property

29. See, e.g., § 565.201 (indicating that all real property conveyances in the state, in order to be recorded, require the disclosure of certain private information similar to that required in the recommended forms).

30. See MICH. DEP'T OF THE TREASURY, FORM L-4260, PROPERTY TRANSFER AFFIDAVIT (2013), available at http://www.michigan.gov/documents/l4260_f_2688_7.pdf.

subject to the *Affidavit of Decedent's Successor for Delivery of Certain Assets Owned by Decedent* is transferred immediately to whomever is designated on the affidavit. But there is a minor delay associated with the process; an *Affidavit of Decedent's Successor for Delivery of Certain Assets Owned by Decedent* may not be filed until 28 days after death. There is also a risk that individuals receiving property under the *Affidavit of Decedent's Successor for Delivery of Certain Assets Owned by Decedent* are accountable to a subsequently appointed personal representative and therefore take subject to the claims of creditors with a superior right to the property.³¹

Similarly, property subject to the *Petition and Order for Assignment* can be conveyed immediately but only to the spouse or decedent's heirs if no surviving spouse.³² But an heir who receives property under the *Order of Assignment* is responsible for paying any unsatisfied debt, up to the value of property received for 63 days.³³ No other steps are required to close the estate.

Both the affidavit collection device and the summary administration procedures offer a more efficient method to close a probate estate. By comparison, traditional probate requires at least five months³⁴ to close an estate and involves a separate closing procedure.

CONCLUSION

Martin should be commended for his forward-thinking views on how to make the probate process a more attractive alternative because it would be cheaper, private, and more efficient. But I think that Martin is too ambitious at this time. Given the current economic climate, I find it difficult to believe that a plan to eliminate inventory fees, accounting fees, and publication fees will be quickly embraced by the probate court.

31. § 700.3984(2).

32. § 700.3982.

33. *Id.*

34. § 700.3954.

Martin's goal is to make probate a more attractive alternative to the public. As stated above, many of Martin's goals can be achieved by increasing the valuation/monetary ceiling for the affidavit collection device or the summary administration procedures. In my opinion, this is a more subtle change that will ultimately open the process to a larger segment of Michigan's population. It also has a greater chance of being embraced by the probate court because it affects small estates. But the true question is whether modifications to the probate process will make probate a more attractive alternative to asset transfer than a trust or will substitutes. Any option that makes probate cheaper, private, and more efficient is a step in the right direction. Will Martin's proposed changes to the probate process change the public perception that probate is expensive, burdensome, and revealing? That question is left unanswered.

APPENDIX

A. Probate Expenses in Michigan

	Cost of Summary Administration ³⁵	Cost of Affidavit Collection Device ³⁶	Cost of Probate Procedures for Estates in excess of \$21,000 ³⁷ (traditional probate)
Property Restriction	Personal and Real Property	Personal Property	Personal and Real Property
Estate Monetary Value Limitation (Ceiling)	\$21,000.00 ³⁸	\$21,000.00 ³⁹	N/A
Petition Filing Fee	\$25.00 ⁴⁰	N/A	\$150.00 ⁴¹
Publication Fee	N/A	N/A	\$80.25 ⁴²

35. § 700.3982. This summary procedure is available for both real and personal property if the balance of the decedent's estate is valued at \$21,000 or less (2013).

36. § 700.3983. This affidavit procedure is only available for personal property if the value is \$21,000 or less (2013) after the subtraction of liens and encumbrances attached to the personal property.

37. §§ 700.3982–.3983. The statutory number is \$15,000, which is adjusted annually. *See* § 700.1210. This number is \$21,000 (2013), which is adjusted by the cost-of-living factor and rounded to the nearest \$1,000. *See* EPIC COST-OF-LIVING ADJUSTMENTS, *supra* note 2; *see also* § 700.1210.

38. *See* sources cited *supra* note 37.

39. *See* sources cited *supra* note 37.

40. *See* § 600.880(2); *see also* MICH. COURTS, PROBATE COURT FEE AND DISTRIBUTION SCHEDULE 3 (Mar. 28, 2013), <http://courts.mi.gov/Administration/SCAO/Resources/Documents/other/pfee.pdf> [hereinafter PROBATE FEE AND DISTRIBUTION].

41. § 600.880(1); *see also* PROBATE FEE AND DISTRIBUTION, *supra* note 40.

Inventory Fee	N/A	N/A	\$5.00 to \$1,750.00 ⁴³
Accounting Fee	N/A	N/A	\$20.00 ⁴⁴
Minimum Total Cost⁴⁵	\$25.00	N/A⁴⁶	\$235.25

B. States with Affidavit Collection Devices

	Michigan	Arizona	Oregon
Valuation Ceiling for Personal Property	\$21,000.00 ⁴⁷	\$50,000.00 ⁴⁸	\$75,000.00
Valuation Ceiling for Real Property	N/A	\$75,000.00 ⁴⁹	\$200,000.00

42. E-mail from Ann Gjolaj, Tri-County Legals Manager, Legal News Publishing, to Thomas M. Cooley Law Review (May 13, 2013, 09:07 EST) (on file with Thomas M. Cooley Law Review).

43. See MICH. COMP. LAWS ANN. § 600.871(1) (Westlaw 2013); see also PROBATE FEE AND DISTRIBUTION, *supra* note 40, at 4.

44. See § 600.880b(1); see also PROBATE FEE AND DISTRIBUTION, *supra* note 40, at 3.

45. See generally PROBATE FEE AND DISTRIBUTION, *supra* note 40, at 1–13. The minimum total costs do not include fees that may be charged by an attorney if retained or the costs that may be associated with the duties of the personal representative or individual who is handling the matter (i.e. missed work, mileage, etc.). *Id.*

46. See § 600.2546 (stating that if a certified copy of the affidavit is needed, the charge is \$10.00 for the certification and \$1.00 for each page, counting the first page); see also PROBATE FEE AND DISTRIBUTION, *supra* note 40, at 10 (stating the affidavit of decedent's successor for delivery of certain assets owned by decedent is a one-page form, and the cost for a one-page form is \$11.00).

47. The statutory figure under § 700.3983 is \$15,000. MICH. COMP. LAWS ANN. § 700.3983 (Westlaw 2013). This amount is \$21,000 in 2013, as adjusted for inflation under § 700.1210. See EPIC CODE COST-OF-LIVING ADJUSTMENTS, *supra* note 2.

48. ARIZ. REV. STAT. ANN. § 14-3971(B) (Westlaw 2013).

49. See Martin, *supra* note 1, at 8 n.38.

Combined Valuation Ceiling	N/A	\$125,000.00	\$275,000.00 ⁵⁰
Appointment of Personal Representative	No	No	No
Inventory	No	No	Yes ⁵¹
Accounting	No	No	No
Publication to Creditors	No	No	No
Closing Procedure	No	No	No
Minimum time to Close	28 days ⁵²	30 days ⁵³ to 6 months ⁵⁴	4 months ⁵⁵
Filing Fee	N/A ⁵⁶	\$146.00 ⁵⁷	\$105.00 ⁵⁸

C. States with Summary Administration Procedures

	Michigan	Florida	Iowa	Nevada
Ceiling for Personal Property	\$21,000.00	N/A	N/A	N/A
Ceiling for	\$21,000.00	N/A	N/A	N/A

50. OR. REV. STAT. ANN. § 114.515(2)(a)–(c) (Westlaw 2013); Martin, *supra* note 1, at 9 n.40.

51. § 114.525(3) (stating that a description and fair market value of all personal property and real property must be included in the affidavit filed with the court).

52. MICH. COMP. LAWS ANN. § 700.3983(1) (Westlaw 2013).

53. ARIZ. REV. STAT. ANN. § 14-3971(B) (Westlaw 2013).

54. ARIZ. REV. STAT. ANN. § 14-3971(E)(2)–(3) (Westlaw 2013).

55. OR. REV. STAT. ANN. § 114.555 (Westlaw 2013).

56. MICH. COMP. LAWS ANN. § 700.3983 (Westlaw 2013).

57. See ARIZ. REV. STAT. ANN. § 12-284 (Westlaw 2013) (noting that the base fee is \$131.00, subject to adjustment for inflation); see also *Court Filing Fees*, ARIZONA JUDICIAL BRANCH (Mar. 18, 2013), http://www.azcourts.gov/court_filingfees/superiorcourtfilingfees.aspx#.

58. OR. REV. STAT. ANN. § 21.145 (Westlaw 2013); see also *Circuit Court Fee Schedule*, OREGON COURTS, at 10 (Apr. 1, 2012), http://courts.oregon.gov/OJD/docs/courts/circuit/fee_schedule_public.pdf.

Real Property				
Combined Asset Ceiling	\$21,000.00 ⁵⁹	\$75,000.00 ⁶⁰	\$100,000.00 ⁶¹	\$200,000.00 ⁶²
Petition Filed with Court	Yes ⁶³	Yes ⁶⁴	Yes ⁶⁵	Yes ⁶⁶
Appointment of Personal Representative	No ⁶⁷	No	Yes ⁶⁸	Yes ⁶⁹
Inventory	Yes ⁷⁰	Yes ⁷¹	Yes ⁷²	Yes ⁷³
Accounting	No	No	Yes ⁷⁴	Yes ⁷⁵

59. MICH. COMP. LAWS ANN. § 700.3982 (Westlaw 2013) (noting that the base amount is \$15,000); *see also* § 700.1210 (noting that the base amount is to be adjusted for inflation; the figure is a combined monetary ceiling amount for personal and real property).

60. *See* Martin, *supra* note 1, at 7 n.51.

61. IOWA CODE ANN. § 635.1 (Westlaw 2013).

62. *See* Martin, *supra* note 1, at 12 n.67.

63. *See* MICH. COMP. LAWS ANN. § 700.3982(1)–(2) (Westlaw 2013).

64. FLA. STAT. ANN. § 735.203(1) (Westlaw 2013).

65. *See* IOWA CODE ANN. § 635.1 (Westlaw 2013).

66. NEV. REV. STAT. ANN. § 145.020 (Westlaw 2013).

67. *See* MICH. COMP. LAWS ANN. § 700.3982 (Westlaw 2013).

68. IOWA CODE ANN. §§ 635.1–635.2 (Westlaw 2013).

69. NEV. REV. STAT. ANN. § 145.020 (Westlaw 2013).

70. MICH. COMP. LAWS ANN. § 700.3706 (Westlaw 2013) (noting that the Petition and Order for Assignment (PC 586) requires that a description of all property and approximate value be included and filed with the Probate Court).

71. FLA. STAT. ANN. § 733.604(1)(a) (Westlaw 2013).

72. IOWA CODE ANN. § 635.7 (Westlaw 2013).

73. NEV. REV. STAT. ANN. §§ 144.010, 145.010 (Westlaw 2013).

74. IOWA CODE ANN. §§ 635.8(1)(c), (2) (Westlaw 2013) (noting that the sworn closing statement requires a detail of all disbursements and distributions of the estate).

75. NEV. REV. STAT. ANN. § 145.075 (Westlaw 2013).

Publication of Notice to Creditors	No	Optional ⁷⁶	Yes ⁷⁷	Yes ⁷⁸
Closing Procedure	No	No	Yes ⁷⁹	Yes ⁸⁰
Judicial Validation	Yes	Yes	Yes	Yes
Minimum Time Period to Close	63 days ⁸¹	3 months ⁸²	5 months ⁸³	75 days ⁸⁴

76. FLA. STAT. ANN. § 735.2063(1) (Westlaw 2013).

77. IOWA CODE ANN. § 633.230 (Westlaw 2013).

78. NEV. REV. STAT. ANN. § 145.060 (Westlaw 2013).

79. IOWA CODE ANN. § 635.8 (Westlaw 2013).

80. NEV. REV. STAT. § 145.080 (Westlaw 2013).

81. MICH. COMP. LAWS ANN. § 700.3982(3) (Westlaw 2013) (stating that a person who received property is responsible for any unsatisfied debt for a period of 63 days following the date that the Petition and Order for Assignment is entered with the Probate Court).

82. FLA. STAT. ANN. § 735.2063(2) (Westlaw 2013) (stating that if publication of the notice to creditors occurs, a creditor has three months from the first date of publication to file a claim or the claim is otherwise barred).

83. *See* IOWA CODE ANN. § 633.230 (Westlaw 2013); *see also* §§ 635.8(1)(d), 635.13. A four-month claims period commences at the time of publication of notice to creditors, and an estate cannot be closed until 30 days after the closing statement is filed absent objections. § 633.230.

84. *See* NEV. REV. STAT. ANN. § 145.060(1)–(2) (Westlaw 2013) (indicating that, on publication, which occurs on three dates, a creditor has 60 days in which to file a claim followed by a 15-day period in which the personal representative must either approve or deny the claim).

Filing Fee	\$25.00 ⁸⁵	\$345.00 ⁸⁶	\$195.00 ⁸⁷	\$286.00 ⁸⁸
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85. MICH. COMP. LAWS ANN. § 600.880(2) (Westlaw 2013); *see also* PROBATE FEE AND DISTRIBUTION, *supra* note 40, at 3.

86. Diane M. Matousek, *List of Fees and Fines—Probate*, <http://www.clerk.org/html/probate.html#fees-and-fines> (last visited June 9, 2013).

87. IOWA CODE ANN. § 633.31(2)(k)(6)–(1) (Westlaw 2013) (showing a \$30.00 fee for the first \$25,000.00; a \$50.00 fee for each additional \$25,000.00 or major fraction thereof; and a \$15.00 fee for services performed in a small estate administration).

88. *E.g.*, *Official Fees for the Eighth Judicial District Court*, CLARK COUNTY COURTS, at 2 (Aug. 1, 2009), <http://www.clarkcountycourts.us/clerk/legal-forms/Filing%20Fee%20List%20revised%20January%202013.pdf>.