

ADAMS COUNTY REGISTER OF WILLS
 FEE SCHEDULE
 Effective 12.21.18

PROBATE OF WILL AND LETTERS TESTAMENTARY
 AND
 LETTERS OF ADMINISTRATION
 (c.t.a.) (d.b.n.c.t.a.) (d.b.n.)

Estates not exceeding \$1,000.00.....	\$ 28.00
\$1,000 to 5,000.....	34.00
\$5,001 to 10,000.....	44.00
\$10,001 to 20,000.....	50.00
\$20,001 to 30,000.....	60.00
\$30,001 to 40,000.....	70.00
\$40,001 to 50,000.....	80.00
\$50,001 to 75,000.....	90.00
\$75,001 to 100,000.....	100.00
Each additional \$100,000 or fraction thereof.....	50.00
First \$1 million.....	550.00
Each additional \$100,000 or fraction thereof.....	50.00
Joint property and transfers not included	
Judicial Computer Project (JCP) on each estate.....	40.25
Automation fee.....	10.00
Where there is a will each page other than the first.....	5.00
Affidavit, miscellaneous.....	5.00
Bond.....	11.00
Caveat.....	25.00
Certification of Inheritance Tax Paid:	
Issuing.....	10.00
Filing.....	10.00
Certified Copies (Filing and Issuing).....	15.00
Each page over 1.....	5.00
Citations.....	20.00
Codicil – first page.....	22.00
Each additional page.....	5.00
Commissions to take testimony (out of state).....	25.00
Disclaimer.....	10.00
Exemplified - Filing.....	25.00
Plus where there is a will, each page other than the first.....	12.00
Exemplified – Issuing.....	15.00
Plus where there is a will, each page other that the first.....	5.00
Family Agreement – first page.....	20.00
Each page over 1.....	5.00
Inheritance Tax Return.....	24.00
Inheritance Tax Return (Insolvent).....	11.00
Inventory (3 pages).....	13.00
Each page over 3.....	5.00
Letters Granted 2 nd time.....	20.00
Proof of Signature.....	5.00
Probate of Will only.....	17.00
Each additional page.....	5.00

Release.....	20.00
Each page over 1.....	5.00
Renunciation.....	5.00
Returned bad check fee.....	20.00
Short Certificate.....	5.00
Subpoena.....	10.00
Swear in Executor or witness other county.....	10.00

(All fees include any state and county tax)

NOTE: Where tax return is of greater value than original estimated value for any letters the right is reserved to make an additional charge based upon such greater value.

NOTE: Where no fee is specified the fee shall be set by the Register of Wills.

FORMS OF PAYMENT FOR PROBATE FILING FEES:

*CASH, CHECKS AND *DEBIT AND CREDIT CARDS.*

*vendor fee will be applied

INHERITANCE TAX:

If decedent died on or before Dec. 21, 1965 penalty starts 1 year after date of death.
 If decedent died on or after Dec. 22, 1965 penalty starts 15 months after date of death.
 If decedent died on or after June 17, 1971 penalty starts 9 months after date of death.

RATE OF TAX:

Lineal Heirs:

- 2% Prior to December 29, 1967
- 6% December 29, 1967 to June 30, 2000 except for spouse
- 4.5% effective July 1, 2000
- 12% siblings effective July 1, 2000

Spouse Only

- 3% July 1, 1994 to December 31, 1994
- 0% January 1, 1995 to present

Collateral Heirs:

- 10% May 4, 1921 to Dec. 21, 1951
- 15% after December 21, 1951

FAMILY EXEMPTION:

Prior to Nov. 10, 1959 - \$750.00
Nov. 10, 1959 to May 5, 1970 - \$1,000.00
May 5, 1970 to June 27, 1974 - \$1,500.00
June 27, 1974 to Feb. 1, 1995 - \$2,000.00
Feb. 1, 1995 to present - \$3,500.00

ACCOUNTS Filed in Clerk of Courts Office if date of death is after December 12, 1984

PAYMENT DATE:

Inheritance tax is due at the date of the decedent's death on or after 12/21/82.
No allowance is made for life estates.

DELINQUENT ESTATES – INHERITANCE TAX:

Estates becoming delinquent prior to January 1, 1982 – Interest is at 6% and does not change.

6% = .000164 daily rate	2001 – 9% = .000247 daily rate
1982 - 20% = .000548 daily rate	2002 – 6% = .000164 daily rate
1983 - 16% = .000438 daily rate	2003 – 5% = .000137 daily rate
1984 - 11% = .000301 daily rate	2004 – 4% = .000110 daily rate
1985 - 13% = .000356 daily rate	2005 – 5% = .000137 daily rate
1986 - 10% = .000274 daily rate	2006 – 7% = .000192 daily rate
1987 - 09% = .000247 daily rate	2007 – 8% = .000219 daily rate
1988 - 11% = .000301 daily rate	2008 – 7% = .000192 daily rate
1989 - 11% = .000301 daily rate	2009 – 5% = .000137 daily rate
1990 - 11% = .000301 daily rate	2010 – 4% = .000110 daily rate
1991 - 11% = .000301 daily rate	2011 – 3% = .000082 daily rate
1992 - 09% = .000247 daily rate	2012 – 3% = .000082 daily rate
1993 - 07% = .000192 daily rate	2013 – 3% = .000082 daily rate
1994 - 07% = .000192 daily rate	2014 – 3% = .000082 daily rate
1995 - 09% = .000247 daily rate	2015 – 3% = .000082 daily rate
1996 - 09% = .000247 daily rate	2016 – 3% = .000082 daily rate
1997 - 09% = .000247 daily rate	2017 – 3% = .000082 daily rate
1998 - 09% = .000247 daily rate	2018 – 3% = .000082 daily rate
1999 - 07% = .000192 daily rate	2019
2000 - 08% = .000219 daily rate	

To calculate penalty, multiply tax due by daily rate by number of days.

*KAREN HEFLIN
REGISTER OF WILLS
ADAMS COUNTY, PENNSYLVANIA*

*BRENDA L. CHENAULT
Chief Deputy*

REGISTER OF WILLS FEE BILL

Updated: 12.21.18

ADAMS COUNTY COURTHOUSE
117 BALTIMORE STREET, ROOM 102
GETTYSBURG PA 17325-2398

COURTHOUSE HOURS:
Monday through Friday
8:00 am to 4:30 pm

Register of Wills Office:
Phone: (717) 337-9826
FAX: (717) 334-1758
registerrecorder@adamscounty.us