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§ 64.2-1200. Commissioners of accounts.A. The judges of each circuit court shall appoint as many commissioners of accounts as may be necessary to carry out the duties of that office. The commissioner of accounts shall have general supervision of all fiduciaries admitted to qualify in the court or before the clerk of the circuit court and shall make all ex parte settlements of the fiduciaries' accounts. The person appointed as a commissioner of accounts shall be a discreet and competent attorney-at-law and shall be removable at the pleasure of the court.B. In the event more than one commissioner of accounts is appointed, each commissioner of accounts shall maintain his own office and keep his own books, records, and accounts. Each commissioner of accounts shall retain the power of supervision over every account, matter, or thing referred to him until a final account is approved for such account, matter, or thing, unless he resigns, retires, or is removed from office, in which case his successor shall continue such duties.C. For any given service performed, each commissioner of accounts shall have the authority to establish a lesser fee than that prescribed by the court or to waive one or more fees.Code 1919, § 5401; 1946, p. 324; Code 1950, § 26-8; 1966, c. 329; 1973, c. 544; 2003, c. 194; 2005, c. 400; 2012, c. 614. § 64.2-1201. Appointment of assistant commissioners of accounts; duties and powers.The judges of each circuit court may appoint, in addition to commissioners of accounts, assistant commissioners of accounts who shall perform all the duties and exercise all of the powers required of the commissioner of accounts in all cases in which the commissioner of accounts is so situated that he cannot perform the duties of his office or in which the commissioner of accounts is of the opinion that it is improper for him to act. Assistant commissioners of accounts may perform such duties and exercise such powers in any case except cases in which he is so situated that he cannot act or in which he is of the opinion that it is improper for him to act. Assistant commissioners of accounts shall act only in such cases that the commissioner of accounts delegates to him. An assistant commissioner of accounts making a settlement of a fiduciary account under the provisions of this section shall, within 30 days, report the fact and date of the settlement to the commissioner of accounts, who shall make an entry of the settlement in his record books. The person appointed as an assistant commissioner of accounts shall be a discreet and competent attorney-at-law and shall be removable at the pleasure of the court.Code 1919, § 5402; 1930, p. 86; Code 1950, § 26-10; 1966, c. 326; 1973, c. 544; 2001, c. 108; 2003, c. 194; 2012, c. 614. § 64.2-1202. Appointment of deputy commissioners of accounts in certain cities and counties; duties and powers.In any city or county having a population in excess of 200,000, the commissioner of accounts, with the approval of the judges of the circuit court, may appoint a deputy commissioner of accounts who may discharge any of the official duties of the commissioner of accounts for such jurisdiction for so long as the commissioner of accounts continues to serve. The person appointed as a deputy commissioner of accounts shall be a discreet and competent attorney-at-law and shall be removable at the pleasure of the court.Before entering upon the duties of his office, any deputy commissioner of accounts shall take and subscribe an oath similar to that provided for the commissioner of accounts. The oath shall be filed with the clerk of court and a record of the appointment and oath shall be entered in the order book of such court.1954, c. 456, § 26-10.1; 1964, c. 458; 1966, c. 326; 1973, c. 544; 2003, c. 194; 2012, c. 614. § 64.2-1203. Subpoena powers of commissioners of accounts, assistants, and deputies; penalty.Commissioners of accounts, assistant commissioners of accounts, and deputy commissioners of accounts shall have the power to issue subpoenas to require any person to appear before them and to issue subpoenas duces tecum to require the production of any documents or papers before them. Commissioners of accounts, assistants, and deputies shall not have the power to punish any person for contempt for failure to appear or to produce documents or papers, but may certify the fact of such nonappearance or failure to produce to the circuit court, which may impose penalties for civil contempt as if the court had issued the subpoena. Commissioners of accounts, assistants, and deputies may certify to the circuit court the fact of a fiduciary's failure to inform the clerk or commissioners of his nonresident status and new address pursuant to § 64.2-1409. The court, upon a finding of a violation of § 64.2-1409, may impose a \$50 civil penalty. Such penalties shall be paid to the state treasurer for deposit into the general fund.1974, c. 126, § 26-8.1; 1997, c. 842; 2005, c. 644. 2012, c. 614. § 64.2-1204. Commissioners of accounts to examine and report on bonds and whether fiduciaries should be removed.A. When any fiduciary, other than a sheriff or other officer, who is required to file an inventory or an account with the commissioner of accounts has made such a filing, the commissioner of accounts shall examine whether the fiduciary has given bond as the law requires and whether the penalty and surety stated in the bond are sufficient. At any time before a required filing is made by a fiduciary with the commissioner of accounts, upon the application of any interested person or the next friend of an interested infant, and after reasonable notice to the fiduciary, the commissioner of accounts for the circuit court wherein the fiduciary qualified shall investigate (i) the bond given and inquire whether security ought to be required of a fiduciary who may have been allowed to qualify without giving it and (ii) whether it is improper to permit the estate of the decedent, ward, or other person to remain under the fiduciary's control due to the incapacity or misconduct of the fiduciary, the removal of the fiduciary from the Commonwealth, or for any other cause. The commissioner of accounts shall report the result of every examination and inquiry to the court and to the clerk of court.B. When any fiduciary of an estate has given a bond to the court and then absconds with or improperly disburses any or all of the assets of the estate, the commissioner of accounts may petition the court in which the order was made conferring his authority on the fiduciary and ask the court to order that such bond be forfeited.Code 1919, § 5416; Code 1950, § 26-2; 1966, c. 340; 1974, c. 156; 1987, c. 489; 1997, c. 842; 2012, c. 614. § 64.2-1205. Commissioners of accounts to inspect and file inventories with clerks.The commissioner shall inspect all inventories returned to him by fiduciaries and see that they are in proper form. Within 10 days after any inventory is received and approved by the commissioner of accounts, he shall deliver the inventory to the clerk of the circuit court to be recorded as required by law.Code 1919, § 5403; 1932, p. 337; Code 1950, § 26-14; 2012, c. 614. § 64.2-1206. Settlement of fiduciaries' accounts.Every fiduciary referred to in this part shall account before the commissioner of accounts of the jurisdiction wherein he qualified as provided in this part. Every account shall be signed by all fiduciaries. A statement in a separate document, signed by the fiduciary and attached to an account, that a fiduciary has received, read, and agrees with the account shall be treated as a signature to the account.1993, c. 689, § 26-17.3; 1997, c. 842; 2012, c. 614. § 64.2-1207. Settlement for year to include unsettled portion of preceding year.When a commissioner of accounts has the account of a fiduciary for any year before him for settlement, the settlement shall also include any time prior to such year for which the fiduciary has not settled.Code 1919, § 5424; Code 1950, § 26-28; 2012, c. 614. § 64.2-1208. Expenses and commissions allowed fiduciaries.A. In stating and settling the account, the commissioner of accounts shall allow the fiduciary any reasonable expenses incurred by him and, except in cases in which it is otherwise provided, a reasonable compensation in the form of a commission on receipts or otherwise. Unless otherwise provided by the court, any guardian appointed pursuant to Chapter 20 (§ 64.2-2000 et seq.) or Chapter 21 (§ 64.2-2100 et seq.) shall also be allowed reasonable compensation for his services. If a committee or other fiduciary renders services with regard to real estate owned by the ward or beneficiary, compensation may also be allowed for the services rendered with regard to the real estate and the income from or the value of such real estate.B. Notwithstanding subsection A or any provision under Chapter 7 (§ 64.2-700 et seq.), where the compensation of an institutional fiduciary is specified under the trust or will by reference to a standard published fee schedule, the commissioner of accounts shall not reduce the compensation below the amount specified unless there is sufficient proof that (i) the settlor or testator was not competent when the trust instrument or will was executed or (ii) such compensation is excessive in light of the compensation institutional fiduciaries generally receive in similar situations.Code 1919, § 5425; Code 1950, § 26-30; 1985, c. 402; 1997, c. 921; 2005, c. 935; 2011, c. 518; 2012, c. 614. § 64.2-1209. Who may insist or object before commissioner of accounts.Any interested person, or the next friend of an interested person, may, before the commissioner of accounts, insist upon or object to anything which could be insisted upon or objected to by such interested person if the commissioner of accounts were acting under an order of a circuit court for the settlement of a fiduciary's accounts made in a suit in which such interested person was a party.Code 1919, § 5424; Code 1950, § 26-29; 2005, c. 681; 2012, c. 614. § 64.2-1210. Accounts and debts and demands to be reported.The commissioner of accounts shall report every account stated under this part, including a statement of the cash on hand and in bank accounts and the investments held by the fiduciary at the terminal date of the account, and, where applicable, reports of debts and demands under § 64.2-551, along with any matters specially stated deemed pertinent by the commissioner of accounts or that an interested person may require.Code 1919, § 5426; 1936, p. 250; Code 1950, § 26-31; 1989, c. 492; 2012, c. 614. § 64.2-1211. Where filed; notice to certain parties.The commissioner of accounts shall file the report in the office of the circuit court in which he is appointed as soon as practicable after its completion. On or before the date of filing a report on a personal representative's account, the commissioner of accounts shall send a copy of the report and any attachments, excluding the account, by first-class mail to every person who (i) was entitled to request a copy of the account pursuant to § 64.2-1303 and (ii) submits a written request therefor to the commissioner of accounts. The copy of the report of the commissioner of accounts shall be accompanied by a statement advising the recipient that the report will stand confirmed by law 15 days after the report is filed with the court in the absence of any objections being filed thereto.Code 1919, § 5427; Code 1950, § 26-32; 1997, c. 842; 2001, c. 265; 2012, c. 614. § 64.2-1212. Exceptions to report; examination, correction, and confirmation.A. If no exceptions have been filed, the report shall stand confirmed on the day next following the expiration of the period of 15 days after the day on which the report was filed in the clerk's office.B. If exceptions have been filed, the circuit court, after 15 days from the time the report has been filed in its office, shall examine such exceptions that have been timely filed. The court shall correct any errors that appear on the exceptions and to this end may (i) commit the report to the same or another commissioner of accounts, as often as it sees cause, (ii) cause a jury to be empaneled to inquire into any matter that in its opinion should be ascertained in that way, or (iii) confirm the report in whole or in a qualified manner. The court shall certify in the order that it has made a personal examination of the exceptions.Code 1919, § 5428; 1922, p. 873; 1928, p. 23; 1940, p. 614; 1944, p. 107; Code 1950, § 26-33; 1966, c. 335; 2012, c. 614. § 64.2-1213. Effect of confirmation of report.The report, to the extent to which it is confirmed by an order of the circuit court upon exceptions filed pursuant to subsection B of § 64.2-1212 or in whole when confirmed by lapse of time without exceptions pursuant to subsection A of § 64.2-1212, shall be taken to be correct, except so far as it may, in a suit, in proper time, be surcharged or falsified. However, no person who was a party to exceptions filed to the report shall bring a suit to surcharge or falsify the report, and in such case the action of the court on the report shall be final as to such party, except that it may be appealed from as in other suits.Code 1919, § 5429; 1932, p. 554; 1944, p. 107; Code 1950, § 26-34; 2012, c. 614. § 64.2-1214. Recordation of report.The clerk shall record every report so confirmed, whether by order of the circuit court upon exceptions filed or by the lapse of the time without exceptions filed, and note at the foot of it the order of confirmation or the clerk's certificate that no exceptions were filed, as the case may be, in the will book or the book in which the fiduciary accounts in the clerk's office are recorded and index it according to the provisions of § 17.1-249.Code 1919, § 5428; 1922, p. 873; 1928, p. 23; 1940, p. 614; 1944, p. 107; Code 1950, § 26-35; 2012, c. 614. § 64.2-1215. Power of commissioner of accounts to enforce the filing of inventories.A. If any fiduciary fails to make the return required by § 64.2-1300, the commissioner of accounts shall issue, through the sheriff or other proper officer, a summons to the fiduciary requiring him to make such return. If the fiduciary fails to make the required return within 30 days after the date of service of the summons, the commissioner of accounts shall report the fact to the circuit court. The court shall immediately issue a summons to the fiduciary requiring him to appear and shall, upon his appearance, assess a fine against the fiduciary in an amount not to exceed \$500 unless excused for sufficient reason. If, after his appearance before the court, the fiduciary continues to fail to make the required return within such time as the court may prescribe, the fiduciary shall be punished for contempt of court.B. Whenever the commissioner of accounts reports to the court that a fiduciary who is an attorney-at-law licensed to practice in the Commonwealth has failed to make the required return within 30 days after the date of service of a summons, the commissioner of accounts shall also mail a copy of his report to the Virginia State Bar.Code 1919, § 5403; 1932, p. 337; Code 1950, § 26-13; 1956, c. 159; 2003, c. 193; 2012, c. 614. § 64.2-1216. Failure to account; enforcement.A. If any fiduciary required to account fails to make a complete and proper account within the time allowed, the commissioner of accounts shall either (i) proceed against the fiduciary in accordance with the procedures set forth in § 64.2-1215 or (ii) file with the circuit court and the clerk at such times as the court shall order, but not less than twice a year, a list of all fiduciaries who have failed to make a complete and proper account within the time allowed, excepting those fiduciaries to whom the commissioner of accounts has granted additional time. Upon the filing of this list, the clerk shall issue a summons against each fiduciary on the list, returnable to the first day of the next term of court, and the court shall take action against the fiduciary in accordance with the procedures set forth in § 64.2-1215.B. Every commissioner of accounts shall file with the court and the clerk at such times as the court shall order, but not less than quarterly, a list of all fiduciaries whose accounts for any reason have not been reported to the commissioner of accounts for more than five months. The commissioner of accounts shall note on the list the fiduciaries who are deemed delinquent.C. Whenever the commissioner of accounts reports to the court that a fiduciary who is an attorney-at-law licensed to practice in the Commonwealth has failed to make the required settlement within 30 days after the date of service of a summons, the commissioner of accounts shall also mail a copy of his report to the Virginia State Bar.Code 1919, § 5408; 1936, p. 250; 1946, p. 325; Code 1950, § 26-18; 1995, c. 653; 1997, c. 842; 1999, c. 378; 2012, c. 614. § 64.2-1217. Forfeiture of fiduciary's commission.If a fiduciary wholly fails to file an account before the commissioner of accounts containing a statement of all matters required in § 64.2-1206, together with all other statements and items therein required for any year, within four months after the year's expiration or, though the fiduciary files an account before the commissioner of accounts, if the commissioner of accounts finds the fiduciary is chargeable for that year with any money or other property not included in the statement, the fiduciary shall receive no compensation for his services during such year or any commission on such money or other property unless allowed by the commissioner of accounts for good cause shown. The circuit court shall review the commissioner of accounts' action in such case upon the filing of timely exceptions by any interested person. This section shall not apply to a fiduciary who has filed a statement of his accounts within such year before a commissioner in chancery who in a pending suit has been ordered to settle his account.Code 1919, § 5409; 1946, p. 326; Code 1950, § 26-19; 1999, c. 378; 2012, c. 614. § 64.2-1218. When fiduciaries personally liable for costs.The costs of all proceedings against a fiduciary who fails without good cause to make the returns and exhibits required shall be paid by him personally, and he shall receive no allowance for the costs in the settlement of his accounts.Code 1919, § 5413; Code 1950, § 26-23; 2012, c. 614. § 64.2-1219. Fees of commissioners of accounts.Except as otherwise provided, the circuit court appointing a commissioner of accounts shall prescribe the fees of such commissioner of accounts.Code 1919, § 5414; 1938, p. 141; Code 1950, § 26-24; 1997, c. 214, 842; 2012, c. 614. § 64.2-1220. Receipt for vouchers filed in settlement; effect thereof.Any commissioner of accounts having before him the accounts of a fiduciary for settlement shall, on request, execute and deliver to the fiduciary a receipt for all vouchers filed with the commissioner of accounts. The receipt, if such vouchers are subsequently lost or destroyed, shall be evidence of the delivery to the commissioner of accounts of the vouchers mentioned in the receipt in any suit or proceeding against the fiduciary.Code 1919, § 5415; Code 1950, § 26-26; 2012, c. 614. § 64.2-1221. Report on fiduciaries' bonds; "record of fiduciaries."A. The clerk of each circuit court shall furnish to the commissioner of accounts at the end of each month a list of the fiduciaries authorized to act as such under orders entered during that month and shall examine whether each fiduciary has given such bond as the law requires. If it appears that the fiduciary has bonds on bond or that his bond is defective, the clerk shall immediately report this fact to the circuit court.B. The commissioner of accounts shall keep a book or other proper record called the "Record of Fiduciaries," in which the following shall be entered in separate columns:1. The name of every fiduciary;2. The name of the decedent whose estate the fiduciary represents or the name of the living person for whom he is acting in fiduciary capacity;3. The penalty of his bond;4. The names of his sureties;5. The date of the order conferring his authority;6. The date of any order revoking his authority;7. The date of the return of every inventory of the estate; and8. The date of each settlement of the accounts of the fiduciary.The commissioner of accounts shall index the record of fiduciaries in the name of the decedent or person represented by the fiduciary.C. The clerk shall certify to the commissioner of accounts the revocation of the authority of any fiduciary within 10 days of the revocation.D. Any commissioner failing to make entries pursuant to subsection B or any clerk failing to certify the revocation of a fiduciary's authority pursuant to subsection C shall forfeit \$20 for every such failure.Code 1919, § 5401; 1946, p. 324; Code 1950, § 26-9; 1956, c. 59; 1973, c. 544; 2012, c. 614. § 64.2-1222. Commissioners of accounts to post list of fiduciaries whose accounts are before them for settlement.Every commissioner of accounts shall, on the first day of the term of the circuit court that appointed him, or during the first week of each month, post at the front door of the courthouse of the circuit court a list of the fiduciaries whose accounts are before him for settlement. The list shall contain (i) the names of the fiduciaries; (ii) the nature of their accounts, whether as a personal representative, guardian, conservator, curator, committee, or trustee; and (iii) the name of their decedents or of the persons for whom they are guardians, conservators, curators, or committees or under whose deed or other trust instrument they are acting. The commissioner of accounts shall not settle and approve the account of any fiduciary until 10 days after posting the list containing the name of the fiduciary as provided by this section.Code 1919, § 5423; 1924, p. 9; Code 1950, § 26-27; 1966, c. 324; 1991, c. 147; 1997, c. 801; 2012, c. 614. Except as otherwise provided, the circuit court appointing a commissioner of accounts shall prescribe the fees of such commissioner of accounts.Code 1919, § 5414; 1938, p. 141; Code 1950, § 26-24; 1997, c. 214, 842; 2012, c. 614. To report technical problems with our Website, please contact the webmaster. The webmaster will not respond to inquiries seeking legal advice or specific cases. Questions regarding specific cases should be directed to the court in which the case has been or will be filed. All accountings submitted to the Commissioner of Accounts must be accompanied by the correct filing fees. These fees come in two forms: the fees for the Commissioner himself and the Clerk's filing fees. All accountings require both kinds of fees. These fees are set by the statewide uniform fee schedule for foreclosure accountings. Please consult the materials provided below to determine the amount of the filing fees. If you have any questions at all about how to apply these fee schedules to your situation, please contact our office, and we will calculate the proper amount of the fees for you. Foreclosure accountings ordinarily only require that one accounting be submitted to us for approval. Please note that, if for some reason you need to submit both an interim and a final foreclosure accounting, the following fees will apply separately to each accounting that is submitted. Step 1a: The Commissioner's Fees The Circuit Court of Lunenburg County has adopted the uniform fee schedule that was approved by the Supreme Court of Virginia in 2023. This uniform fee schedule, which is effective as of January 1, 2023, uses a sliding scale based on the sales price of the foreclosed property to determine the fees due to the Commissioner. Sales Price Commissioner's Fee \$0 - \$100,000 \$350.00 \$100,001 - \$300,000 \$425.00 \$300,001 - \$450,000 \$625.00 \$450,001 - \$600,000 \$825.00 \$600,001 - \$750,000 \$1,030.00 \$750,001 - \$900,000 \$1,235.00 Above \$900,000 \$1,375.00 Step 1b: Mailing Fee As provided in the uniform fee schedule, a separate (and additional) mailing fee is charged: Special Circumstance Commissioner's Fee Mailing fee \$5.00 Step 1c: Lost Note Fees As provided in the uniform fee schedule, a separate (and additional) fee is charged when the foreclosure trustee is unable to provide the Commissioner with the original deed of trust note: Special Circumstance Commissioner's Fee Inability to produce the original deed of trust note \$250.00* * As specified in the uniform fee schedule, this additional fee must be charged to the noteholder and not to the foreclosed party. Step 2: The Clerk's Fees The Clerk's fees are determined by the number of pages of the accounting: Number of Pages Clerk's Fee 1 to 10 pages \$18.00 11 to 30 pages \$32.00 31+ pages \$52.00 Please do not include bank statements or other documentation in this page count. These items will not be filed with the Clerk's Office. Method of Payment When submitting payment, we ask that you combine all applicable fees into a single check, made payable to Robert E. Hawthorne, Jr., Commissioner of Accounts. The Commissioner of Accounts receives no funds from either the State or local government. Revenue supporting the Commissioner's Office is derived entirely from filing fees paid by the users of the system. The Commissioner pays the staff and expenses of operating the office solely from the filing fees. These filing fees compensate the Commissioner of Accounts for his or her work and the work of his or her staff in auditing accounts, answering questions of fiduciaries, and resolving disputes between beneficiaries and fiduciaries. Show LessBy Virginia statute, each Circuit Court sets the fees for its own Commissioner(s) of Accounts. The Uniform Fee Schedule Guidelines, developed and updated by the Standing Committee on Commissioners of Accounts established by the Virginia Judicial Council, and approved by the Virginia Supreme Court is an attempt to provide uniformity among the various Circuit Courts. The Arlington Circuit Court (17th Judicial Circuit) adopted the 2023 updated Virginia Uniform Filing Fee Schedule on Nov 4, 2022 Show Less.When the Commissioner of Accounts conducts contested hearings; or confers or corresponds with fiduciaries, beneficiaries, and/or creditors on matters not normally required to be addressed during the audit and approval of fiduciary inventories and accountings, the Commissioner may charge a fee based upon hours expended at a rate of \$350.00 per hour or suWhen a Commissioner's Review of an account requires exceptional time, such as, but not limited to, extraordinary time required by fiduciary's failure to: follow the instructions or applicable law; adequately address requests for correction and/or changes; follow-up on enforcement issues; or in court time as a result of enforcement, the CoShow MoreWhen a Commissioner's Review of an account requires exceptional time, such as, but not limited to, extraordinary time required by fiduciary's failure to: follow the instructions or applicable law; adequately address requests for correction and/or changes; follow-up on enforcement issues; or in court time as a result of enforcement, the Commissioner shall have the authority to increase the Commissioner's fee.PROCESS: The Commissioner shall notify the fiduciary of the increased fee in writing and that the fiduciary has the right to object to the increased fee. The Commissioner shall further notify the fiduciary that, if the fiduciary objects to the increased fee, the fiduciary shall file written objections to the increased fee with the Commissioner within thirty (30) days from the date of the issuance of the increased fee notice. If the matter of the increased fee remains unresolved, the Commissioner shall file a report pursuant to Virginia Code §64.2-1211 with the Court concerning such fee and the fiduciary may file objections pursuant to Virginia Code §64.2-1211. Show Less 72 Main Street, Suite A P.O. Box 550 Palmyra, Virginia 22963 Telephone: (434) 591-1970 Fax: (434) 591-1971 Hours of Operation: Office Hours: 8:00am - 4:30pm Monday-Friday, excluding Holidays RECORDING & ACCEPTANCE OF FEES 8:00am - 4:00pm PASSPORTS Monday-Wednesday 8:30am - 3:30pm The fee shall be determined by applying the fee schedule for a First Account to the assets brought forward (at market value) plus additions (lines 2, 3, 4 and 5 on Account Summary) during the accounting period. Delinquency Fees (To be collected against the fiduciary personally) Failure to file Inventory in a timely manner resulting in a letter from the Commissioner: \$40.00 Failure to file settlement of accounts in a timely manner resulting in a letter from the Commissioner: \$150.00 Issuance of a summons by Commissioner: \$150.00 Commissioner's report to the Court on failure of fiduciary to comply with summons: \$350.00 Commissioner's report to Court of delinquent accounts and unsettled accounts as required by Virginia Code § 64.2-1216: \$75.00 Appearance in Court to prosecute Show Cause Order issued against fiduciary: \$350.00 Increased Fees for Review of Accounts When a fiduciary files an amended inventory or account prior to approval of the initial filing, there will be a \$30.00 fee for the amended filing. When a Commissioner's review of an account requires exceptional time, such as, but not limited to, extraordinary time required by fiduciary's failure to: follow the instructions; applicable law; adequately address requests for correction and/or changes; follow-up on enforcement issues; or in court time as a result of enforcement, the Commissioner shall have the authority to increase the Commissioner's fee. The Commissioner shall notify the fiduciary of the increased fee in writing and that the fiduciary has the right to object to the increased fee. The Commissioner shall further notify the fiduciary that, if the fiduciary objects to the increased fee, the fiduciary shall file written objections to the increased fee with the Commissioner within thirty (30) days from the date of the issuance of the increased fee notice. If the matter of the increased fee remains unresolved, the Commissioner shall file a report pursuant to Virginia Code §64.2-1211 with the Court concerning such fee and the fiduciary may file objections pursuant to Virginia Code §64.2-1211. The Commissioner shall take into consideration the following factors: The amount of time spent by the Commissioner and his or her staff in reviewing the account and the vouchers, as affected by the number of vouchers and the quality, completeness and accuracy of preparation of the account. The dollar value, number and nature of the assets in the estate, and the assets outside of the estate which impact on the distribution of the probate estate. The amount of time spent by the Commissioner and his or her staff on research and rendering decisions on questions of law. The complexity of the estate distribution scheme, including apportionment of taxes, funding bypass trusts and marital shares or trusts and computations of beneficiary shares, including elective shares, allowances and exemptions. The necessity for the Commissioner to review tax returns or other documents. The amount of time spent by the Commissioner and his or her staff addressing complaints of beneficiaries concerning the account. The efforts of fiduciary or lack thereof at compliance. Any other matters deemed relevant by the Commissioner. Fees for Services Other Than Inventory/Account Reviews and Uncontested Debts and Demands Hearing When the Commissioner of Accounts conducts contested hearings; or confers or corresponds with fiduciaries, beneficiaries, and/or creditors on matters not normally required to be addressed during the audit and approval of fiduciary inventories and accounts, the Commissioner may charge a fee based upon hours expended at a rate of \$350.00 per hour or such greater hourly rate set by the Circuit Court for the Commissioner of Accounts. Reduction of Fees in exceptional circumstances, the Commissioner may reduce any of the foregoing fees except Clerk's Fees. Trusts for the benefit of a Medicaid recipient who is a disabled veteran, or his beneficiaries, established pursuant to Virginia Code § 64.2-2016 qualify for a reduced fee for accounts filed. The filing fee for accounts filed on behalf of a Medicaid recipient who meets this criteria is \$43.00. Virginia Code § 64.2-1305 (This does not apply to the filing fee for an inventory.)