

LOCAL RULE 64.1 ACCOUNTS

(A) All Accountings.

(1) All accounts must be signed by the fiduciary and contain the full name, current resident address, and telephone number of the fiduciary and counsel of record. If there are multiple fiduciaries, only one need sign the account.

(2) Account Numbers.

All financial asset account numbers listed in a fiduciary's account shall disclose only the last four (4) digits of each account number. It is the responsibility of the person filing the account to redact the remaining digits of each account number.

(3) Failure to File.

Unless physically unable, a fiduciary who has been cited must appear in open Court for a show cause hearing. Counsel shall not appear in lieu of a cited fiduciary unless leave of Court to appear is granted.

(4) Continuances.

If a continuance is granted, the date of a fiduciary's appointment shall always govern due dates for accountings irrespective of any continuances.

(B) Estate Accountings.

(1) Partial Accounts.

The Court reserves the right to require a partial accounting where a waiver of partial accounting may be otherwise authorized.

(2) Notice of Filing.

All accounts shall be set for hearing with notice unless dispensed with by Court Order. The fiduciary is required to file waivers of notice of hearing or serve notice of hearing on all next of kin in an intestate estate or beneficiaries of a testate estate.

(3) Proof of Service.

(a) In all estates where the fiduciary is represented by counsel, the attorney for the respondent shall file with the court an appropriate statement of compliance, noting the method of compliance, and appending the original signed waivers, and/or proof of delivery at least five (5) days prior to the hearing date.

(b) In all estates where the fiduciary is not represented by counsel, proof of service of the accounting, unless waived, shall be supported by the actual Domestic Return Receipt (Form PS 3811) or computer printout of the “Track and Confirm” function of the U.S. Postal Service (or equivalent from another vendor) at least five (5) days prior to the hearing date.

(4) Paid Funeral Bill.

A copy of decedent's paid funeral bill shall be filed with the final account or certificate of termination.

(C) Guardian’s Accountings.

(1) Guardian’s Accountings shall be filed:

(a) On the first anniversary date of the appointment of the guardian.

(b) Annually thereafter on the anniversary date.

(c) A qualified bank or trust company may file on a biennial basis.

(d) Period Covered.

Unless ordered otherwise, all guardian’s accounts shall be for a period of twelve (12) months, except a final account may be for a period less than twelve (12) months.

(2) Delinquency in Filing an Account.

No expenditure, sale, distribution, or fee will be approved while the fiduciary is delinquent in filing an account.

[Local Rule 64.1 amended effective October 1, 2015.]

Sup. R. 64 Accounts.

(A) The vouchers or other proofs required by Sections 2109.302 and 2109.303 of the Revised Code and receipts filed or exhibited pursuant to Section 2109.32(B)(1)(b) of the Revised Code, shall be referenced to the account by number, letter, or date.

(B) If land has been sold during the accounting period, the account shall show the gross amount of the proceeds and include a copy of the closing statement itemizing all of the disbursements.

(C) Receipts for distributive shares signed by persons holding power of attorney may be accepted, provided the power of attorney is recorded in the county in which the estate is being administered and a copy of the recorded power is attached to the account.

- (D) Exhibiting assets.
- (1) The court may require that all assets be exhibited at the time of filing a partial account.
 - (2) Cash balances may be verified by exhibiting a financial institution statement, passbook, or a current letter from the financial institution in which the funds are deposited certifying the amount of funds on deposit to the credit of the fiduciary. Assets held in a safe deposit box of a fiduciary or by a surety company on fiduciary's bond may be exhibited by filing a current inventory of the assets. The inventory shall be certified by the manager of the safe deposit box department of the financial institution leasing the safe deposit box or by a qualified officer of the surety company if the assets are held by a surety. If the assets are held by a bank, trust company, brokerage firm, or other financial institution, exhibition may be made by proper certification as to the assets so held. For good cause shown, the court may designate a deputy clerk of the court to make an examination of the assets located in the county, not physically exhibited to the court or may appoint a commissioner for that purpose if the assets are located outside the county. The commissioner appointed shall make a written report of findings to the court.
- (E) A final or distributive account shall not be approved until all court costs have been paid.