

Chief Judge
David J. Reader

Probate Court Judge
Miriam A. Cavanaugh



Livingston County Probate Court
204 S. HIGHLANDER WAY, HOWELL, MI 48843
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*Court Administrator/
Probate Register
James M. Duquet*

Notice to all persons filing applications or petitions in decedent estates:

March 28, 2013

DECEASED ESTATES
DEDUCTION OF LIEN ON REAL PROPERTY ONLY
MCL 600.871-amended

Beginning March 28, 2013, courts shall deduct a lien on real property from the value of the real estate listed on the Inventory for purposes of calculating the Inventory Fee only.¹ This applies only to estates where the decedent died on or after March 28, 2013. Two calculations shall be used by the courts, depending on a decedent's date of death:

- For all estates in which the date of death was before March 28, 2013, a lien on real property shall NOT be deducted from the value of the real estate when calculating the inventory fee.
- For all estates in which the date of death was on or after March 28, 2013, a lien on real property SHALL be deducted from the value of the real estate when calculating the Inventory Fee. The lien, if greater than the value of the real estate, may not be used to reduce the value of other property listed on the Inventory.

It is the personal representative's duty to accurately set forth the amount of the real property lien on the Inventory form at the time filed. Inventory Fees, once paid, will not be refunded.

¹ The deduction of a lien on real property does not reduce the GROSS estate for purposes of Petitions and Orders for Assignment (Small Estates) pursuant to MCL 700.3982.