

ADAMS COUNTY REGISTER OF WILLS  
 FEE SCHEDULE  
 Effective: August 8, 2014 Pursuant to Act 113 and 126  
 All fees include State and County Tax  
 Act 82, 1990  
 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
Affidavits, each.....	5.00
Affidavit of Death .....	10.00
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 <sup>nd</sup> 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
Release of Statutory Lien.....	10.00
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

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.

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

CASH OR CHECKS ARE ACCEPTED FOR PAYMENT.  
CREDIT CARDS ARE NOT ACCEPTED.

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.

<u>CALENDAR YEAR</u>	<u>DAILY RATE</u>	<u>CHARGED FROM</u>
2024	0.000219	1/1/24 - 12/31/24
2023	0.000192	1/1/23 - 12-31/23
2021 - 2022	0.000082	1/1/21 - 12/31/22
2020	0.000137	1/1/20 - 12/31/20
2019	0.000164	1/1/19 - 12/31/19
2017 - 2018	0.000110	1/1/17 - 12/31/18
2011 - 2016	0.000082	1/1/11 - 12/31/16
2010	0.000110	1/1/10 - 12/31/10
2009	0.000137	1/1/09 - 12/31/09
2008	0.000192	1/1/08 - 12/31/08
2007	0.000219	1/1/07 - 12/31/07
2006	0.000192	1/1/06 - 12/31/06
2005	0.000137	1/1/05 - 12/31/05
2004	0.000110	1/1/04 - 12/31/04
2003	0.000137	1/1/03 - 12/31/03
2002	0.000164	1/1/02 - 12/31/02
2001	0.000247	1/1/01 - 12/31/01
2000	0.000219	1/1/00 - 12/31/00
1999	0.000192	1/1/99 - 12/31/99
1995 - 1998	0.000247	1/1/95 - 12/31/98
1993 - 1994	0.000192	1/1/93 - 12/31/94
1992	0.000247	1/1/92 - 12/31/92
1988 - 1991	0.000301	1/1/88 - 12/31/91
1987	0.000247	1/1/87 - 12/31/87
1986	0.000274	1/1/86 - 12/31/86
1985	0.000356	1/1/85 - 12/31/85
1984	0.000301	1/1/84 - 12/31/84
1983	0.000438	1/1/83 - 12/31/83
1982	0.000548	1/1/82 - 12/31/82

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

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

***REGISTER OF WILLS  
ADAMS COUNTY, PENNSYLVANIA***

***FEE BILL***  
***Effective Date:***  
***July 12, 2022***

***KAREN HEFLIN***  
***Register of Wills***

***BRENDA L. CHENAULT***  
***Chief Deputy***

*Adams County Courthouse*  
*117 Baltimore Street, Room 102*  
*Gettysburg, PA 17325*  
*Phone: (717) 337-9826*  
*Fax: (717) 334-1758*  
*registerrecorder@adamscountypa.gov*

*Adams County Courthouse Hours*  
*Monday through Friday*  
*8:00 a.m. to 4:30 p.m. daily*