

# OAKLAND COUNTY PROBATE COURT

## IMPORTANT NOTICE

### NOTICE REGARDING GROSS ESTATE FEE CALCULATION FOR DATE OF DEATH ON OR AFTER 3/28/13

For purposes of calculating the gross estate fee (aka “Inventory Fee”), any liens on real estate will be deducted **from the value of the real estate** if the decedent died on or after 3/28/13 pursuant to PA 596 of 2012. This applies to all decedent estates, including small estates. Only liens on real estate may be deducted from the value of the real estate (calculated at two times the State Equalized Value or the appraisal value.)