

**Hoggan Fiduciary Services**  
 Private Professional Fiduciary Services and  
 Probate Accounting Services for Trusts, Estates, and Conservatorships

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**Schedule of Fiduciary Fees**

Effective March 1, 2023

Services	Fee
<p><u>Licensed Professional Fiduciary Services - Base Rate – Not court supervised</u>            Including but not limited to: ▪ Review of trust and estate planning documents ▪ Consultation and preparation involved in being named to future to roles as successor trustee, executor, etc. ▪ Marshaling assets ▪ Property inventory ▪ Asset allocation and management ▪ Care coordination ▪ Tax coordination ▪ Distribution and final discharge planning ▪ Meetings and consultations with clients and service providers ▪ Consultation services to family or non-professional fiduciaries.</p>	\$200.00 per hour
<p><u>Licensed Professional Fiduciary Services - Complex Services Rate</u>            Complex services including but not limited to: ▪ Litigation, contested, or contentious matters ▪ Real estate transactions (sales, purchases, loans, routine evictions) ▪ Business operations ▪ Settlement discussions ▪ Property management ▪ Collection suits ▪ Complex tax matters ▪ Actions requiring unusual effort beneficial to the trust or estate ▪ Other issues requiring special skills or risks.</p>	\$320.00 per hour
<p><u>Licensed Professional Fiduciary Services - Base Rate – Conservatorships</u>            Including but not limited to: ▪ Consultation and preparation involved in being named to role of conservator ▪ Marshaling assets ▪ Property inventory ▪ Asset allocation and management ▪ Care coordination ▪ Tax coordination ▪ Distribution and final discharge planning ▪ Meetings and consultations with clients and service providers ▪ Review and final preparation of court-mandated accountings ▪ Interactions with family members</p>	\$170.00 per hour
<p><u>Independent Court Accounting Services</u>            Including but not limited to: ▪ Review of financial statements ▪ Analysis ▪ Data entry ▪ Court document preparation ▪ Account reconciliation ▪ Consultations on accountings ▪ Other supporting tasks.</p>	\$150.00 per hour
<p><u>Personal Assistance</u>            Including but not limited to: ▪ Client transport to medical appointments and waiting for appointments ▪ Shopping assistance and errands ▪ Other related tasks.</p>	\$120.00 per hour

<u>Travel</u> Billed portal-to-portal at the hourly rate for the services engaged.	Variable
<u>Special Transactions – Non-conservatorship matters</u> <i>In addition to the above hourly charges</i> , special transactions, including real estate purchases and sales, will be charged a special transaction rate of 1.5% of the first \$1,000,000 and 1% of the remaining fair market value of the transaction.	
<u>High-value Trusts and Estates</u> <i>Unless otherwise or previously negotiated</i> , trust administrations will be billed at the rate of the <u>higher</u> of the billed hours <u>or</u> as a percentage of the assets under administration, as follows: 1.5% of the first \$1,000,000, .75% of the second \$1,000,000, and .50% of the remaining fair market value of the trust. Percentage values are calculated and paid monthly as one-twelfth of the calculated fair market value.	
<ul style="list-style-type: none"> <li>• Unless Court monitored, fees are invoiced monthly and paid from client funds.</li> <li>• Other professional services, such as for legal services, tax preparation and consultation, financial planning, investment brokerage, and real estate transactions, are paid directly from client funds, at cost, and with court approval (if needed).</li> </ul>	
<p style="text-align: center;">All fees of Hoggan Fiduciary Services are negotiable.  This fee schedule is subject to change with reasonable and required notice.</p>	