

# JACKSON AREA ESTATE PLANNING COUNCIL PRESENTS...

## Handling Small Estates

A. Michelle Lane

Chalgian & Tripp Law Offices, PLLC, East Lansing, MI

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# Background of the Probate Court Process (general)

- Meet with client/gather information
- Prepare pleadings/use correct forms (SCAO)
- Open Estate by Petition or Application
- Pay filing fee
- Hearing or Probate Register depending on how opened



# More steps continued:

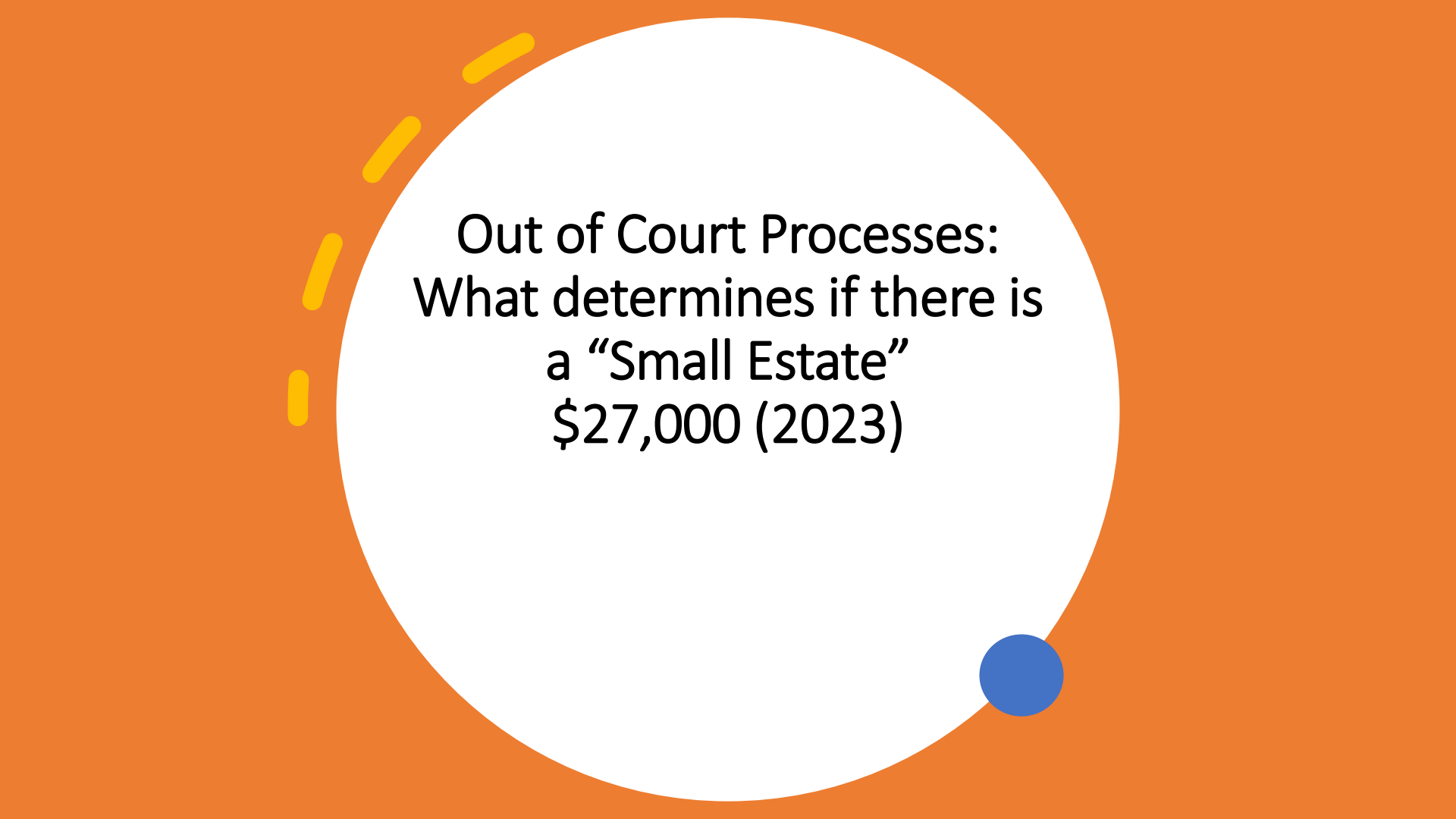
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- Create timelines
- Publish creditor notice/serve creditors
- Prepare Inventory and pay fees
- Pay expenses
- Collaborate with other professionals (CPAs)
- Prepare accountings
- Obtain waivers
- Authorize distributions
- Petition to Close the Estate or Sworn Statement



What are the alternatives?

Small Estate: Out of Court Processes  
and  
Small Estate: In Court Processes



Out of Court Processes:  
What determines if there is  
a “Small Estate”  
\$27,000 (2023)

## EPIC COST OF LIVING ADJUSTMENTS

Year	Intestate (Surviving Spouse's Share) MCL 700.2102	Intestate (Surviving Spouse's share-no children w/decedent) MCL 700.2102	Small Estate MCL 700.3982	Small Estate Affidavit Procedure MCL 700.3983	Homestead Allowance MCL 700.2402	Exempt Property Allowance MCL 700.2404	Family Allowance* MCL 700.2405	Trust Termination ** MCL 700.7414
2019	235,000	157,000	23,000	23,000	23,000	16,000	28,000	78,000
2020	239,000	159,000	24,000	24,000	24,000	16,000	29,000	80,000
2021	242,000	161,000	24,000	24,000	24,000	16,000	29,000	81,000
2022	253,000	169,000	25,000	25,000	25,000	17,000	30,000	84,000
2023	273,000	182,000	27,000	27,000	27,000	18,000	33,000	91,000

# TR - 29

# TR - 34

## Michigan Department of State CERTIFICATION FROM THE HEIR TO A VEHICLE

- The heir(s) must present a copy of the death certificate of the vehicle owner shown on the title.
- When there is a secured party (lienholder) shown on the face of the title, a termination statement from the lienholder must be submitted.

**I am the surviving spouse or the closest next of kin of the deceased whose death certificate is provided. I further certify the total value of all vehicles owned by the deceased does not exceed \$60,000 and that the estate of the deceased is not being probated nor will it be probated in the future (MCL 257.236).**

The vehicle title:  is attached  cannot be located

Vehicle Information		Death Certificate Information (Office Use Only)	
Year	Make	State	County
Body Style	Docket Number		
Vehicle Number	Date Examined	Branch Number	
Title Number	Examiner (print)		

I declare the statements above are true to the best of my knowledge.

**X** \_\_\_\_\_  
Signature of Heir Relationship to the Deceased

**NOTE: Heir must complete odometer statement on title.**

**TRANSFER OF OWNERSHIP BY SURVIVING SPOUSE OR NEXT CLOSEST KIN**  
I, the surviving spouse, or if no surviving spouse, the next closest kin, certify the vehicle described above is sold or transferred to the person(s) named below and certify the title to be free of all previous liens:

New Owner(s)		
Street Address		
City	State	Zip Code

**X** \_\_\_\_\_  
Signature of Surviving Spouse or Next Closest Kin

\_\_\_\_\_  
Printed Name of Surviving Spouse or Next Closest Kin Branch Stamp

TR-29 (06/13) Authority granted under Public Act 300 of 1949 as amended

## Michigan Department of State CERTIFICATION

I, \_\_\_\_\_, whose signature appears  
(print name)  
below, certify the following information is true to the best of my knowledge:

Year:	VIN
Make:	Title number:

**Please make statement or explain error.**

**Start explanation here:**

<b>Signature:</b> <b>X</b>	<b>Date:</b>
<b>If applicable, company, dealership or organization name and your position with the company, dealership or organization.</b>	

**TR-34 (03/20) Authority granted by P. A. 300 of 1949, as amended.**

# Transferring Vehicles less than \$60,000





Some states provide a “Transfer on Death” method of titling vehicles where the owner is listed on the title along with the name of the beneficiary who will inherit the vehicle upon the owner’s death. The beneficiary’s name is preceded by “TOD” which stands for “Transfer on Death”. This avoids the probate process. The beneficiary isn’t a co-owner. Upon the vehicle owner’s death the beneficiary becomes the owner and re-titles the vehicle in their name by showing a copy of the deceased owner’s death certificate. Michigan doesn’t record TOD information on titles. However, a Michigan title can transfer using TOD procedures. The beneficiary completes and submits a “Transfer on Death” document prepared under section 6101 of the Estates and Protected Individuals Code [MCL 700.6101] along with a copy of the deceased vehicle owner’s death certificate. This option is rarely used.

Title and Registration Manual, Section A, at 116 (Dec 2, 2019)



Transfer-on-Death Designation for Vehicle  
[Client name]

[Client address]

Make:

Model:

Year:

VIN:

I, as owner of this vehicle, provide that on my death all ownership that I have in this vehicle will be transferred, without reservation, under MCL 700.6101, to [name, address], and [name, address], or the survivor of them.

Dated: [date]

[Signature line]  
[Typed name]

WITNESSES:

STATE OF MICHIGAN

)  
) ss  
)

COUNTY OF INGHAM

On \_\_\_\_\_, 2023, before me, a Notary Public, personally appeared \_\_\_\_\_ who executed the above Assignment and acknowledged the same to be \_\_\_ free act and deed.

\_\_\_\_\_, Notary Public  
State of Michigan, \_\_\_\_\_ County  
My Commission Expires: \_\_\_\_\_  
Acting in the County of Ingham



# Transfer On Death MCL 700.6101



# Affidavit of Decedent's Successor

Approved 8/24/00

## AFFIDAVIT OF DECEDENT'S SUCCESSOR FOR DELIVERY OF CERTAIN ASSETS OWNED BY DECEDENT

Estate of \_\_\_\_\_

1. I am decedent's successor as surviving  spouse  adult child  other heir specify \_\_\_\_\_

executor under the will dated \_\_\_\_\_

fiduciary or representative of \_\_\_\_\_ who is an heir or devisee and has a legal incapacity

2. Decedent died a resident of \_\_\_\_\_ on \_\_\_\_\_ date  
City, township, or village and county and state  
More than 28 days have passed since decedent's death.

3. No real property is included in the estate.

4. Decedent's estate, less liens and encumbrances, does not exceed \$15,000 (as adjusted for cost of living as provided in MCL 700.2215).

5. An application/petition for the appointment of a personal representative is not pending or has not been granted in any jurisdiction. A petition for assignment of an estate not exceeding \$15,000 (as adjusted for cost of living) has not been filed with a court.

6. I am entitled to payment or delivery of the following property \_\_\_\_\_

7. The name and address of each other person entitled to a share of the property and his/her proportion is as follows:

NAME	ADDRESS	RELATIONSHIP	SHARE %

8. A copy of the death certificate is attached

Signature \_\_\_\_\_

Name type or print: \_\_\_\_\_

Address \_\_\_\_\_

City state, zip \_\_\_\_\_

Subscribed and sworn to before me on \_\_\_\_\_ date \_\_\_\_\_ County and state or other jurisdiction where acting

My commission expires: \_\_\_\_\_ Signature: \_\_\_\_\_

Notary public, \_\_\_\_\_ County and state or other jurisdiction where commissioned

**NOTICE:** A false statement on this affidavit may subject the person swearing to the statement to prosecution for perjury. MCL 760-2443

PC 594 (815) AFFIDAVIT OF DECEDENT'S SUCCESSOR FOR DELIVERY OF CERTAIN ASSETS OWNED BY DECEDENT

# Some Comments

- My observation is that the Affidavit process is not used very much in my experience. Whenever I have drafted one for a client, no bank has ever honored it immediately. Branch Managers and Asst. Managers seem to be completely unaware of this law. Their ignorance partially defeats the purpose of the procedure, because the client contacts me about the refusal of the Affidavit, and I'm obliged to educate the bank in a series of emails or letters quoting the applicable State laws and bill the client even more for what seems to be intended as a quick and inexpensive procedure.
- The statute that authorizes the usage of the Affidavit procedure is a bit of a mess.





STATE OF MICHIGAN PROBATE COURT COUNTY OF	PETITION AND ORDER	FILE NO.
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In the matter of Estate of Jane Doe

1. I am interested in this matter and make this petition as Daughter  
State interest/relationship
2. The interested persons, addresses, and their representatives are identical to those appearing on the initial application/petition, except as follows: (for each person whose address changed, list the name and new address; attach separate sheet if necessary)  
Michael Doe, Son - 123 Main St., Anytown, MI 48888; Julie Doe, Daughter 456 Grand St., Anytown, MI 48888

3. I state: (state facts)

Jane Doe died on 3/31/2023. I am the nominated Personal Representative in Jane Doe's Will dated 1/1/2020. She had an account with True Financial. We do not know the value of the account I am trying to determine if a small estate proceeding with be appropriate as this is the only asset Jane Doe owned at her death. I will not know unless I can find out the value of the True Financial account. True Financial declines to voluntarily reveal the account balance information to me.

4. I REQUEST that:

This Court grant me access to the True Financial account ending in xx788 for the purpose of obtaining the DOB value and determining if a small estate proceeding is appropriate.

I declare under the penalties of perjury that this petition has been examined by me and that its contents are true to the best of my information, knowledge, and belief.

_____ Attorney signature	_____ Petitioner signature
_____ Name (type or print) Bar no.	_____ Petitioner name (type or print)
_____ Address	_____ Address
_____ City, state, zip Telephone no.	_____ City, state, zip Telephone no.

**ORDER**

IT IS ORDERED that the above petition is  granted,  denied,  dismissed,  granted in part as follows:

\_\_\_\_\_  
Date Judge Bar no.

**USE NOTE:** If this form is being filed in the probate court family division, please enter the court name and county in the upper left-hand corner of the form.

Do not write below this line - For court use only



# In Court Processes

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# Petition for Assignment

Petition for Assignment (801) Case No. \_\_\_\_\_

Page 2 of 2

4. Funeral and burial expenses are \$ \_\_\_\_\_.  
The following persons have paid the following amounts toward the funeral and burial expenses:  
(Statements and receipts are attached.)

NAME	AMOUNT	NAME	AMOUNT

The amount of funeral and burial expenses remaining unpaid is \$ \_\_\_\_\_.  
The gross value of the decedent's property (remaining after payment of funeral and burial expenses does not/are not) exceeds \$15,000 as adjusted annually for cost of living.

5. The name and address of the surviving spouse or, if there is not a spouse, the name, age, relationship, and address of each of the decedent's heirs are as follows:

NAME	AGE	RELATIONSHIP	ADDRESS
			Street address City State Zip
			Street address City State Zip
			Street address City State Zip
			Street address City State Zip

6. I REQUEST that the property listed above be assigned as follows:

- a. for funeral and burial expenses, \$ \_\_\_\_\_ to \_\_\_\_\_  
\$ \_\_\_\_\_ to \_\_\_\_\_, Name \_\_\_\_\_, and \$ \_\_\_\_\_  
to \_\_\_\_\_ Name \_\_\_\_\_.
- b. to the surviving spouse, \_\_\_\_\_
- c. to the following heirs in the stated proportions: \_\_\_\_\_

I declare under the penalties of perjury that this petition has been examined by me and that its contents are true to the best of my information, knowledge, and belief.

Date \_\_\_\_\_ Deponent signs: \_\_\_\_\_

Date \_\_\_\_\_ Attorney signs: \_\_\_\_\_

STATE OF MICHIGAN PROBATE COURT COUNTY		CASE NO. and JUDGE
PETITION FOR ASSIGNMENT		
Court address _____		Court telephone no. _____
In the matter of _____		Page and 4 digits of SSN (last four digits of SSN)
Petitioner's name, address, and telephone no. _____		Attorney's name, address, and telephone no. _____
I, _____, Name and relationship _____, represent that:		
1. Decedent died on _____, 2016.		
2. <input type="checkbox"/> Decedent was a resident of _____ in this county _____ (city/township);		
<input type="checkbox"/> Decedent lived outside of Michigan and left an estate within this county to be administered.		
3. The decedent's personal and real property, gross values, and (in amounts, if any) are listed below. The values of all property are as valued as of the decedent's date of death. For real property only, if the date of death is on or after March 20, 2015, the gross value of a parcel can be reduced by any lien amount on that parcel; however, the remaining inventory value of that parcel cannot be less than zero. For personal property, the gross value and inventory value are the same. Attach separate brief inventories.		
Note: Do not provide financial account numbers or balances. If an account number is necessary to distinguish between accounts, put it on form MC 31.		
Legal description of real property	Gross value	Net amount Inventory value less lien <sup>1</sup>
Legal description of real property	Gross value	Net amount Inventory value less lien <sup>1</sup>
Description of personal property	Gross value	Inventory value
Description of personal property	Gross value	Inventory value
Description of personal property	Gross value	Inventory value
Description of personal property	Gross value	Inventory value
Description of personal property	Gross value	Inventory value
Totals	Total Gross Value	Total Inventory Value



STATE OF MICHIGAN PROBATE COURT COUNTY	ORDER FOR ASSIGNMENT (Part 1)	CASE NO. and JUDGE
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Court address \_\_\_\_\_ Court telephone no. \_\_\_\_\_

In the matter of \_\_\_\_\_  
First, middle, and last name of decedent

XXX-XX-  
Last four digits of SSN

Petitioner's name, address, and telephone no.

Petitioner's attorney, bar no., address, and telephone no.

A petition for assignment was filed on \_\_\_\_\_  
Date

**IT IS ORDERED:**

1. The property described in the above-referenced petition for assignment is assigned as follows:
- a. for funeral and burial expenses, \$ \_\_\_\_\_ to \_\_\_\_\_  
Name  
\$ \_\_\_\_\_ to \_\_\_\_\_, and \$ \_\_\_\_\_  
Name  
to \_\_\_\_\_  
Name
  - b. to the surviving spouse, \_\_\_\_\_.
  - c. to the following heirs in the stated proportions, \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**For 63 days from the date of this order, the share of each heir other than a surviving spouse or minor child shall be subject to any unsatisfied debt of the decedent up to the value of property received through this order.**

2. The petition is  denied,  dismissed/withdrawn.

\_\_\_\_\_  
Judge signature and date

I certify that I have compared this copy with the original on file and that it is a correct copy of the original.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Deputy register



# Order for Assignment



# Summary Proceeding

Approved: SCAG JIS CODE: 010

STATE OF MICHIGAN PROBATE COURT COUNTY OF _____	SWORN CLOSING STATEMENT, SUMMARY PROCEEDING <small>Small Estates</small>	FILE NO. _____
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Estate of \_\_\_\_\_

1. I am the personal representative and upon filing this sworn closing statement with the court, this estate will be closed without a hearing.
2. The interested persons, addresses, and their representatives are identical to those appearing on the initial application/petition except as follows: \_\_\_\_\_
3. The estate is not under supervised administration and I have not been prohibited by court order from filing this statement.
4. To the best of my knowledge, the value of the entire estate, less liens and encumbrances, did not exceed administration costs and expenses, reasonable funeral and burial expenses, homestead allowance, family allowance, exempt property, and the reasons for any necessary medical and hospital expenses of the decedent's last illness. The value of the estate is shown on the **inventory** that I sent to all the interested persons.
5. I fully administered the estate by disbursing and distributing it to the persons entitled to it.
6. I delivered a copy of this sworn closing statement to the distributees of the estate and to all creditors or other claimants and claimants, of whom I am aware, whose claims are neither carried nor paid. I furnished a full written account of the estate administration to the distributees whose interests are affected.

Personal representative signature \_\_\_\_\_ Address \_\_\_\_\_  
 Personal representative name (type or print) \_\_\_\_\_ City, state, zip \_\_\_\_\_ Telephone no. \_\_\_\_\_

Sworn to before me on \_\_\_\_\_ Date \_\_\_\_\_ County, Michigan.

My commission expires \_\_\_\_\_ Date \_\_\_\_\_ Signature: \_\_\_\_\_

Notary public, State of Michigan, County of \_\_\_\_\_

Attorney signature \_\_\_\_\_ Address \_\_\_\_\_  
 Attorney name (type or print) \_\_\_\_\_ Bar no. \_\_\_\_\_ City, state, zip \_\_\_\_\_ Telephone no. \_\_\_\_\_

NOTICE TO INTERESTED PERSONS: You may object to this sworn closing statement by filing written objections with the probate court mentioned above along with a \$20 filing fee. If an objection is not filed within 20 days after this sworn closing statement is filed with the court, **the probate register will issue a certificate** stating that it appears that I have fully administered this estate. The certificate does not preclude any action against me or the surety on a bond that I may have obtained. If an action or proceeding involving me is not pending in this court one year after this sworn closing statement is filed, my appointment ends.

Do not write below this line - For court use only

MCL 700.3226, MCL 700.3968,  
MCR 3.311(A)

PC 590 (1/07) SWORN CLOSING STATEMENT, SUMMARY PROCEEDING, Small Estates

# Filing Fees

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- Affidavit of Decedent's Successor – No Filing Fee (not filed with the probate court)
- Petition for Assignment - \$25, plus Inventory Fee, plus any certified copies
- Discovery Petition - \$25 plus any certified copies (NOTE: If the search reveals assets more than \$27,000, then other filing fees will apply)
- Summary Proceeding Application - \$175, plus Inventory Fee, plus any certified copies



# Other Methods

- **Last pay-check, MCL 408.480(2)**: In the absence of a written plan, the wages and fringe benefits of a decedent are to be paid to the following people in the following order: (1) spouse, (2) children, (3) parents, and (4) brothers and sisters
- **\$500 or less and the clothing on your back. MCL 700.3981**: Cash not exceeding \$500 and wearing apparel held by a hospital, convalescent or nursing home, morgue, or law enforcement agency may be delivered to the decedent's spouse, child, or parent on furnishing identification and on signing an affidavit stating the relationship

# Other Methods Continued

- **Unclaimed Property:** If an asset has been dormant for 3 years (1 year for uncashed payroll checks and assets held by government entities), businesses and government entities must report and remit to the Michigan Department of Treasury abandoned and unclaimed property belonging to owners whose last known address is in Michigan



Questions

