

**GEAUGA COUNTY PROBATE COURT
JUDGE TIMOTHY J. GRENDALL**

CHECKLIST – TRUST INVENTORY

These instructions are provided as a public service of the Geauga County Probate Court, are intended as a guideline only, and are not legal advice. Depending on the circumstances of each case, additional steps may be required that are not listed below. The clerks are not attorneys and therefore cannot answer legal questions or assist you in completing the forms or deciding which forms apply to your situation. The documents that you file must be typewritten or legibly handwritten, and completed in their entirety. The clerks may refuse for filing illegible or incomplete documents. The Court recommends that you obtain legal advice from your attorney or obtain assistance from the Court's Help Center before preparing and filing any forms. You may make an appointment with the Help Center by calling 440-226-7339.

Filing Requirements

1. **Form GC PF 25.3 - Trustee's Inventory**
 - **NOTE:** Please note below in Additional Notes the requirements for evidence of title and value.
2. **Form GC PF 25.3A - Waiver of Notice of Hearing-Trustee's Inventory** - If signed by any interested persons. The interested persons are primarily the current beneficiaries noted on form GC PF 25A.0 – List of Current Beneficiaries.
3. **Form GC PF 25.3C – Proof of Service of Notice of Hearing on Trustee's Inventory.**
 - If all persons entitled to Notice of Hearing have signed the Waiver of Notice of Hearing – Trustee's Inventory, then prepare and file form GC PF 25.3C – Proof of Service of Notice of Hearing on Trustee's Inventory together with the signed form GC PF 25.3A - Waiver of Notice of Hearing – Trustee's Inventory.
 - If all persons entitled to Notice of Hearing have NOT signed a Waiver of Notice of Hearing on Inventory and thus service of form GC PF 25.3B - Notice of Hearing – Trustee's Inventory is required, then prepare and file form GC PF 25.3C – Proof of Service of Notice of Hearing on Trustee's Inventory and attach (i) the signed form GC PF 25.3A Waiver of Notice – Trustee's Inventory and (ii) evidence of service of form GC PF 25.3B - Notice of Hearing – Trustee's Inventory – see Additional Notes below.
4. If required by Sup.R. 45 and Geauga Probate Local Rule 57.2(C), then prepare and file form **45(D) – Confidential Disclosure of Person Identifiers** (see Additional Notes below).

Additional Notes

- Personal Identifiers See Sup.R. 45(D) and Geauga Probate Local Rule 57.2(C). Do not insert protected personal identifiers into a court document, including the Trustee's Inventory, except for not more than the last four digits. For example, regarding financial accounts that have a unique account number, you could include the last four digits in the description of each such account. Prepare and file with the Court SC Form 45(D) - Confidential Disclosure of Personal Identifiers in order to show the Court the full personal identifiers.

- Evidence of Title to Trust Property and Value – regarding the preparation of form GCPF 25.3 – Trustee’s Inventory, consider the following to describe trust property:
 - Real Estate –use street address and permanent parcel number in the property description, but attach a file with the Clerk a copy of the most current county auditor’s tax bill; provided that if the real property is in Geauga County, Ohio, then a copy of the “Tax Card,” which is displayed <https://realestate.geauga.oh.gov/>, after completing the search. Rather than appraisal, the Trustee may value the real estate as provided on the county auditor’s tax bill.
 - Certificated Personal Property (e.g., vehicles, motorcycles, mobile homes, boats) – include the I.D. number and Title number in the property description, and attach a copy of the certificate of title if available, otherwise the registration. Rather than appraisal, the Trustee may value vehicles as provided in Geauga Probate Local Rule 78.5(D)(1)(a)(2), and provide the Court with a copy of evidence of value that conforms to Geauga Probate Local Rule 78.5(D)(1)(a)(2) (e.g., Kelley Blue Book).
 - Financial Accounts - provide a copy of the financial statement that shows the value of trust property as of the date of filing the Trustee’s Inventory (redact account number except for the last four digits).
 - Publicly-Traded Stocks or Bonds. If stocks or bonds are NOT held in a financial/brokerage account, then the show the total number of the shares and bonds and their value as of the date of filing the Trustee’s Inventory. For each share or bond, show its serial number, the name of its issuer, its date of death value, and, if any, the name and address of its transfer agent.
 - Death Benefit (e.g., life insurance, annuity, retirement) - then copy of evidence of value.
 - Firearms – set forth the name, a description, and the serial number.
- Notice of Hearing – Trustee’s Inventory (GCPF 25.3B). – see Geauga Probate Local Rule 78.5(D)(1)(c). As to those interested Persons who did not sign the form GC PF 25.3A - Waiver of Notice of Hearing - Trustee’s Inventory, the Trustee shall notify such persons using the form GCPF 25.3B Notice of Hearing, in accordance with Civ.R. 73(E), no less than 10 Calendar Days before the Hearing. The Trustee shall provide the Court with proof of service of that notice by preparing and filing with the Court the form GCPF 25.3C – Proof of Service of Notice of Hearing on Trustee’s Inventory together with a copy of each such notice and the evidence of service (e.g., the “green card”) for each notice. Determine whether service of notice must be published, and if so, then review Geauga Probate Local Rules 78.13 and 78.14.