

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

CHECKLIST - INVENTORY AND APPRAISAL

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. If you decide to proceed without assistance from your attorney or from the Court's Help Center, then you should read the following Probate Information Sheet and Geauga Probate Local Rule before taking any action:

- Full Administration
- Geauga Probate Local Rule 78.5(D)(1)

Appraisal Requirements Before filing the Inventory and Appraisal, the Fiduciary should determine to what extent the probate property must be appraised and who should do the appraisal if required – see R.C. §§ 2115.02 and 2115.06. Except to the extent that probate property has a readily ascertainable value, **before the preparation and filing of an Inventory, the Fiduciary should file either (1) Form 3.0 – Appointment of Appraiser or (2) Form GC PF 4.7 – “Application for Order Dispensing with Appraisement,” or both such forms when appropriate.** Be sure to check the Court - Approved Appraiser List on the Court's website. If forms 3.0 and GC PF 4.7 are filed with the Inventory, the Clerk will not review the Inventory until the Court has ruled upon those forms.

Filing Requirements

1. Form 6.0 Inventory and Appraisal

- **NOTE:** If the Decedent died after 4-5-2017, then use Form 6.0 Inventory and Appraisal (DOD 4-5-2017)

2. Form 6.1 Schedule of Assets

- **Real Estate** – may use street address and permanent parcel number in the property description, but also attach a copy of both the deed and the most current county auditor's tax bill (which shows the decedent as the current owner); 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.
- **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.
- **Firearms** – set forth the manufacturer, the model, and the serial number.

3. Form 6.2 Waiver of Notice of Hearing on Inventory [signed by Interested Persons]

Please review Geauga County Local Rule 78.5(D)(1)(d). If no Will, then Interested Persons are not necessarily those listed on Form 1.0, but rather only those persons entitled to inherit under R.C. 2105.06. If a Will was admitted to probate, then Interested Persons are those (i) entitled to

inherit under R.C. 2105.06, and (ii) who are vested beneficiaries under the Will, except that if the will contest period has expired, then only those who are vested beneficiaries under the Will.

4. **Form GC PF 6.4 – Proof of Service of Notice of Hearing on Inventory.** If all Interested Persons entitled to Notice of Hearing have signed the Waiver of Notice of Hearing on Inventory, then prepare and file Form GC PF 6.4 – Proof of Service of Notice of Hearing on Inventory together with the signed Form 6.2 - Waiver of Notice of Hearing on Inventory. If all Interested Persons entitled to Notice of Hearing have NOT signed a Waiver of Notice of Hearing on Inventory and thus service of Notice of Hearing on Inventory (Form 6.3) if required, then prepare and file Form GC PF 6.4 – Proof of Service of Notice of Hearing and attach the signed Form 6.2 Waiver of Notice of Hearing on Inventory together with the evidence of service of Form 6.3 - Notice of Hearing on Inventory – see Additional Notes below.
5. **Form GC PF 6.5 – Digital Asset Certification** (if not previously filed)
6. **Form GC PF 6.6 – Tangible Personal Property Certification** (if not previously filed)
7. If required by Sup.R. 45 and Geauga Probate Local Rule 57.2(C), then **Form 45(D) – Confidential Disclosure of Personal Identifiers**

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 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.
- Evidence of Assets and Value - present to the deputy clerks evidence of assets and date of death value
 - If a vehicle, then (i) a copy of certificate of title, and if the applicant elects to value the vehicle as provided in Geauga Probate Local Rule 78.5(D)(1)(a)(2), then a copy of evidence of value that conforms to Geauga Probate Local Rule 78.5(D)(1)(a)(2) (e.g., Kelley Blue Book).
 - If real estate, then copy of both the deed and the most current county auditor's tax bill (which should show the decedent as the current owner; 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. If the Estate Representative elects to value the real estate as provided in Geauga Probate Local Rule 78.5(D)(1)(a)(2), then a copy of evidence of value that conforms to Geauga Probate Local Rule 78.5(D)(1)(a)(2) (e.g., county auditor's tax bill).
 - If financial accounts, then copy of financial statement nearest date of death (redact account number except for the last four digits.)
 - If stocks or bonds are held in a financial/brokerage account, then copy of financial statement nearest date of death (redact account number except for the last four digits)., If stocks or bonds are NOT held in a financial/brokerage account, then the total number of the shares and bonds and their total date of death value and, for each share or bond, its serial number, the name of its issuer, its date of death value, and, if any, the name and address of its transfer agent.
 - If death benefit (e.g., life insurance, annuity, retirement), then copy of evidence of value.
 - If past due wages, the evidence of value (in writing from employer of possible).

- Notice of Hearing on Inventory – see Geauga Probate Local Rule 78.5(D)(1)(c). As to those interested Persons [see Local Rule 78.5(D)(1)(d)] who did not sign the Waiver of Notice of Hearing on Inventory (Form 6.2), the Estate Representative shall notify such person using the form Notice of Hearing on Inventory (Form 6.3) in accordance with Civ.R. (73(E), no less than 10 Calendar Days before the Hearing. The Estate Representative shall provide the Court with proof of service of that notice by preparing and filing with the Court the form titled “Proof of Service of Notice of Hearing on Inventory” (GC PF 6.4) 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. Unless the Court orders otherwise, notice by publication is not required if address of Interested Person is unknown. See Geauga Probate Local Rule 78.5(D)(1)(d).
- Spousal Notice of Making the Inventory - if notice must be provided to the surviving spouse as required under R.C. 2115.04, then prepare and file with the Court form “GC PF 6.3A - Spousal Notice of Making the Inventory,” and provide the Court with Proof of Service in the manner provided in Geauga Probate Local Rule 78.13.
- Supplemental Schedule of Assets - note that the Court may require the filing of a Supplemental Schedule of Assets regarding Digital Assets or Tangible Personal Property. In that case prepare and file with the Court form “GC PF 6.1A - Supplemental Schedule of Assets.”
- Application to Extend Time for Filing Inventory – If additional time is required to file the Inventory and Appraisal, then file with the Court form “GC PF 41.4 – Application to Extend Time - Non-Litigation.”
- R.C. 2106.18(A). Each automobile that passes to a surviving spouse under R.C. 2106.18 is not an estate asset and shall not be included in the estate inventory.