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## A Contrast of Trends in Administrative Costs in Decedents' Estates in a Uniform Probate Code State (Idaho) and a Non-Uniform Probate Code State (North Dakota)

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A CONTRAST OF TRENDS IN ADMINISTRATIVE  
COSTS IN DECEDENTS' ESTATES IN A  
UNIFORM PROBATE CODE STATE (IDAHO)  
AND A NON-UNIFORM  
PROBATE CODE STATE (NORTH DAKOTA)

ROBERT W. KINSEY\*

"The facts ma'am, just the facts" was Sergeant Joe Friday's method of stripping the emotion from an inflammatory situation and getting down to brass tacks. As a practicing attorney my curiosity and emotion have been aroused by the spate of criticism suggesting that the process of transferring property at death is both too expensive and too time-consuming.<sup>1</sup> Although critics have produced examples of excessive delays and exorbitant fees for attorneys and personal representatives, a comprehensive review of the issues of the time and money in the "probate" process has not been undertaken. In order to assess the validity of the criticisms that "probate" is too costly and too time-consuming, I have conducted extensive factual investigations. The elaboration of these facts should allow us to get down to the brass tacks or recognizing the need for change in the North Dakota "probate" process.

During 1972, I reviewed each of the 3,824 estate tax returns filed and approved in the North Dakota Tax Commissioner's office for the year 1971. The purpose of the review was to delineate the expenses attendant to settling estates in North Dakota.

In order to assess the degree of punctuality in meeting some of the time deadlines established for the orderly settling of estates,<sup>2</sup>

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1. *E.g.*, N. DACEY, *HOW TO AVOID PROBATE* (1965); M. T. BLOOM, *THE TROUBLE WITH LAWYERS* (1968); M. T. Bloom, *A Probate Reform That Works*, *PARADE*, July 1972.

2. N.D. CENT. CODE § 30-15-01 (1960) (requiring a personal representative to file an inventory and appraisal within thirty days after appointment); N.D. CENT. CODE §

I reviewed the published reports of the North Dakota Judicial Council.<sup>3</sup> After correlating these facts, I presented a report to the Forty-Third Legislative Assembly of North Dakota in January, 1973. The report, entitled *Probate: Too Much, Too Long*, detailed on a county by county basis the expenses incurred for attorneys' fees, commissions paid to personal representatives and the number of probate and guardianship cases reported by each of the county courts as delinquent. The statewide totals establish that of the 3,824 estate tax returns filed and approved in 1971, 3,104 claimed deductions for attorneys' fees totalling \$3,612,213.51, or an average attorney's fee of \$1,163.73 per estate. Of these 3,824 estate tax returns, 958 claimed deductions for commissions paid to personal representatives totalling \$1,047,216.84, or an average commission of \$1,093.13. The *Statistical Compilation and Report of the North Dakota Judicial Council* established that there were 10,188 pending probate and guardianship cases on December 31, 1971; of these, 4,989, or 48.9% were delinquent in meeting the deadlines established for the orderly settling of estates.<sup>4</sup>

A review of these facts led me to the conclusion that the criticisms of our "probate" system in North Dakota were justified. "Probate" was too costly and too time-consuming. I, therefore, made recommendations to the Forty-Third Legislative Assembly of North Dakota designed to immediately alleviate the burdens of the "probate" process by reducing both the time and money consumed. These recommendations were embodied in House Bill No. 1475 of the Forty-Third Legislative Assembly of North Dakota.<sup>5</sup>

At the time that House Bill No. 1475 was introduced, the only pending proposal for reform of North Dakota's "probate" system was House Bill No. 1040, the Uniform Probate Code (hereinafter sometimes referred to as UPC), with a proposed effective date

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57-37-16(1) (1960) (establishing interest on unpaid estate taxes fifteen months after date of death); N.D. CENT. CODE §§ 30-18-16 (1960) and 30-20-01 (1960) (establishing various dates for accountings to be rendered by personal representatives); N.D. CENT. CODE § 30-21-05 (Supp. 1973) (establishing the time for filing a final decree of distribution); and N.D. CENT. CODE § 30-12-09 (1960) (requiring discharge of personal representative after performance of duties).

3. NORTH DAKOTA JUDICIAL COUNCIL, *STATISTICAL COMPILATION AND REPORT* (July through December 1971).

4. *Id.* at 84.

5. House Bill No. 1475 proposed the granting of authority to the various County Commissioners to create a new public office to be known as the county probate counsel. The counsel would have been required to be licensed for the practice of law in North Dakota and would have been charged with the duty of performing all of the legal tasks required by the laws of North Dakota and the United States relative to the administration and disposition of the estates of decedents. The Bill also proposed amending N.D. CENT. CODE, ch. 30-17 (1960), to extend summary administration of estates to estates of under \$60,000.00. The Bill also would have amended N.D. CENT. CODE § 30-20-03 (1960) by limiting compensation to attorneys based upon an itemized statement on a time basis utilizing a rate not to exceed \$30.00 per hour. The Bill would have amended N.D. CENT. CODE § 30-20-04 (1960) by eliminating the commission basis for payment of personal representatives and substituting a reasonable compensation established by the County Court after the submission of an itemized statement of the services performed.

of July 1, 1975. It was my belief that the proposals of House Bill No. 1475 would provide relief until the effective date of the UPC. Additionally, the interim until July 1, 1975, would provide adequate opportunity to assess the effectiveness of the UPC in reducing the costs and time consumed in the "probate" process and allow a comparison of the effectiveness of the UPC with the proposals of House Bill No. 1475.

House Bill No. 1475 was ultimately defeated on February 16, 1973, by a vote of 51 - 48.<sup>6</sup> The UPC was passed overwhelmingly by both the House<sup>7</sup> and the Senate<sup>8</sup> and signed into law by Governor Link.<sup>9</sup>

In order to continue to provide impetus to the reform of our "probate" laws, it seemed reasonable to continue to monitor the working of the North Dakota system and to attempt an assessment of the effectiveness of the Uniform Probate Code.

In late 1973, I reviewed each of the estate tax returns filed and approved in the North Dakota Tax Commissioner's office for the year 1972. I also consulted the published reports of the North Dakota Judicial Council for 1972.<sup>10</sup> My purposes in conducting these extensive reviews remained the same — to assess the expense of the "probate" process in North Dakota and to determine the degree of punctuality in settling estates of decedents.

The results of those studies are set forth on a county basis in Appendix "A". The statewide totals established, in my opinion, that the expenses and delinquencies in the North Dakota "probate" process have remained virtually constant.

I reviewed 3,672 estate tax returns for the year 1972. Of these, 2,658 claimed deductions for attorneys' fees totalling \$3,003,069.43, or an average attorney's fee of \$1,129.82 per estate. 818 of the 3,672 estate tax returns claimed deductions for commissions paid to personal representatives totalling \$897,060.76, or an average commission of \$1,096.65. Although the number of returns claiming deductions for attorneys' fees and commissions to personal representatives declined and reflected a concomitant decline in the total dollars consumed in each of these areas, the average attorney's fee and the average commission for a personal representative remained virtually constant.

At the end of 1972, there were 9,685 pending probate and guar-

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6. Journal of the House, Forty-Third Legislative Assembly of North Dakota 780 (1973).

7. *Id.* at 770.

8. *Id.* at 786, 792.

9. 1973 N.D. Sess. Laws, Ch. 257, p. 777.

10. NORTH DAKOTA JUDICIAL COUNCIL, STATISTICAL COMPILATION AND REPORT (July through December 1972).

dianship cases in North Dakota; of these, 4,648, or 47.99%, were delinquent.<sup>11</sup>

After compiling these statistics, I concluded that a review of the effectiveness of the Uniform Probate Code was imperative prior to the Forty-Fourth Legislative Assembly of North Dakota. Since Idaho was the first State to enact the UPC,<sup>12</sup> its experience could serve as a guide.

In January and February of 1974, I worked in Boise, Idaho, for the Idaho State Tax Commission. Although acknowledgments of assistance and expressions of appreciation are generally relegated to the footnotes, that status is not sufficiently worthy to recognize that my assessment of the UPC would have been impossible without the many accommodations made to me. Idaho Tax Commissioner Don C. Loveland and Idaho Deputy Attorney General Robert L. Miller utilized ingenuity and initiative in searching for reasons to justify my access to Idaho inheritance tax returns. Don S. Gummersall, Administrator of the Inheritance Tax Division, encouraged me and assisted in more ways than it would be possible to enumerate. The people of Idaho should be grateful for having public servants of the calibre of these men.

While working for the Idaho Tax Commission I reviewed the 4,456 inheritance tax files created for the year 1971 (the year immediately prior to the enactment of the UPC) and the 4,634 files for the year 1973 (the most current year subsequent to the enactment of the UPC). My review of these files was to determine if there were any discernible distinction in the attorney's fees and commissions paid to personal representatives prior to and subsequent to the enactment of the UPC.

The results of my review established 1,449 claims for attorneys' fees in 1971 totalling \$2,088,489.62, or an average attorney's fee of \$1,441.33. The median attorney's fee was \$750.00. The attorneys' fees in 1971 were also computed as a percentage of each gross estate. In 1971, the average attorney's fee was 3.5382% of the gross estate, while the median attorney's fee was 3.1510% of the gross estate.

In 1973, after the enactment of the Uniform Probate Code, there were 892 claims for attorneys' fees totalling \$1,008,082.93, or an average attorney's fee of \$1,130.13. The median attorney's fee was \$500.00. The attorneys' fees in 1973 were also computed as a percentage of each gross estate. In 1973, after the enactment of the Uniform Probate Code, the average attorney's fee was only 1.8017%

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11. *Id.* at 84.

12. IDA. CODE ANN. §§ 15-1-101 to 15-7-307 (Supp. 1972).

of the gross estate, while the median attorney's fee was 2.3329% of the gross estate.

In 1971 there were 437 claims for commissions to personal representatives totalling \$808,244.03, or an average commission of \$1,849.52. The median commission paid to a personal representative in 1971 was \$860.34. In 1973, after the enactment of the Uniform Probate Code, there were 198 claims for commissions to personal representatives totalling \$320,013.56, or an average commission of \$1,616.23. The median commission paid to a personal representative in 1973 was \$800.00.

In assessing the effectiveness of the Uniform Probate Code in Idaho, it would be well to bear in mind that in 1971 the average gross estate was \$39,748.39, while the median gross estate was \$27,707.60. In 1973, the average gross estate was \$62,723.29 and the median gross estate was \$28,788.63.

From these facts I concluded that the operation of the Uniform Probate Code in Idaho has been effective in reducing the outlay of money in the "probate" process. Attorneys' fees have been reduced on the average, as a median and as a percentage of the gross estate since the effective date of the Uniform Probate Code. Commissions paid to personal representatives have been reduced on the average and as a median since the enactment of the Uniform Probate Code. These reductions in expenses are even more significant when it is remembered that the average dollar value of the gross estate was substantially higher in 1973 than in 1971, and that the median dollar value of the gross estate was also greater in 1973 than in 1971.

I am sufficiently impressed with the effectiveness of the UPC to recommend only minor changes for North Dakota. I was unable to develop a method of accurately assessing the UPC in terms of reducing the time consumed in the "probate" process. Those of us actively engaged in the practice of law realize, however, that even with much of the needless busy-work stripped from the "probate" process—as I believe the UPC has accomplished—inordinate amounts of time can be consumed in obtaining clearance from State and Federal taxing authorities.

I proposed that North Dakota exempt all gross estates of under \$60,000.00 from the burden of the North Dakota estate tax. In defining "gross estate", I propose that North Dakota adopt the Federal definition.<sup>13</sup> The figure of under \$60,000.00 has a rational basis. My studies establish that in 1972 over 80% of all estates in North Dakota had a gross dollar value of less than \$60,000.00. The "probate" process could be less burdensome if nearly 4 out of 5 estates in North Dakota were relieved of the requirement of the State estate tax.

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13. 26 U.S.C. 2031 *et seq.* (1970).

If the exemption from taxation of gross estates of under \$60,000.00 seems too far-reaching, in the alternative, I propose that North Dakota exempt from estate taxation all gross estates of \$25,000.00 or less. My studies establish that in 1972, 56.23% of all gross estates in North Dakota were \$25,000.00 or less. Although the rationale for exempting gross estates of \$25,000.00 or less is less persuasive, there does exist some basis. North Dakota already exempts from taxation the first \$25,000.00 of life insurance.<sup>14</sup> There appears no rationale basis for subjecting \$25,000.00 worth of assets in one form to taxation, while exempting \$25,000.00 in life insurance. The North Dakota estate tax could be rationalized if all estates of \$25,000.00 or less were exempt from taxation.

The procedural shortcuts of the UPC may prove to be hollow victories without exempting many estates from taxation. Reenacted along with the UPC were provisions imposing a lien upon ". . . the property transferred, and upon all property acquired by the executor, administrator or trustee in substitution therefor, for a period of ten years from the date of death of the decedent or until the taxes are paid or a bond is given for their payment, . . ."<sup>15</sup> The liability for the payment of the estate tax remains the personal responsibility of the personal representative,<sup>16</sup> although the personal representative ". . . may withhold from any property distributable to any person interested in the estate, upon its distribution to him, the amount of tax attributable to his interest. . ."<sup>17</sup> Without a large exemption from taxation, the fact of personal liability for estate taxes may encourage conservative approaches to the distribution of property, more designed to safeguard the personal representative than to promote the immediate enjoyment of the possession of property by beneficiaries of the estate.<sup>18</sup>

The prohibition against distribution of estate property prior to apportionment of the estate tax among the beneficiaries unless the beneficiary has provided a bond or other security for the payment of the tax<sup>19</sup> is another compelling reason to set a high dollar figure on the size of gross estates exempt from taxation. Without such exemptions, the expense of posting a bond or other security may postpone the

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14. N.D. CENT. CODE § 57-37-02(4) (1960).

15. N.D. CENT. CODE § 57-37-23(1) (effective July 1, 1975), 1973 N.D. Sess. Laws, Ch. 257, § 65.

16. N.D. CENT. CODE § 57-37-23(3) (effective July 1, 1975), 1973 N.D. Sess. Laws, Ch. 257 § 65.

17. N.D. CENT. CODE § 30.1-20-16 (4a) (effective July 1, 1975), 1973 N.D. Sess. Laws, Ch. 257.

18. The reader should not ignore the other remedies provided in N.D. CENT. CODE § 30.1-20-16 (4a) (effective July 1, 1975) to lessen the burden of personal responsibility for estate taxes on the part of the personal representative as factors to be considered prior to establishing the size of gross estates to be exempt from taxation.

19. N.D. CENT. CODE § 30.1-20-16 (4b) (effective July 1, 1975), 1973 N.D. Sess. Laws, ch. 257.

possession of property by a beneficiary to a time equivalent to time periods prior to the effective date of the UPC.

In order to assess the detriments flowing from these proposals I have set out for each county at Appendix "B" the number of estates of \$25,000.00 or less, the number of estates of under \$60,000.00, the amount of North Dakota estate tax generated by each grouping and the amount of revenue which each county will lose under each proposal. It should be noted that my proposals are to exempt from taxation estates of \$25,000.00 or less or estates of under \$60,000.00. My proposals are not to establish general exemptions from taxation of \$25,000.00 or \$60,000.00. If general exemptions of \$25,000.00 or \$60,000.00 were enacted, the revenue loss to each county would be greater than shown on the charts in Appendix "B". By considering the facts set forth in Appendix "B" the citizens and elected officials of each county can weigh the benefits of expeditious "probate" against the loss of county revenue in deciding which, if either, proposal is most beneficial.

The North Dakota State Court Administrator (who also functions in the role of Executive Secretary of the North Dakota Judicial Council) has done an excellent service to the people of North Dakota in compiling statistics relating to delinquencies of probate and guardianship cases. The statistics will remain primarily of academic interest, however, unless the Court Administrator has an office sufficiently funded by the Legislature to pursue a course of action which will substantially reduce the delinquencies in probate and guardianship cases.

The Court Administrator-Executive Secretary has adequate authority under the Rules of the Supreme Court<sup>20</sup> and the Bylaws of the Judicial Council<sup>21</sup> to take appropriate action to effect a catharsis of the county court pending cases docket. An impediment to action appears to be an inadequate budget. The office should be adequately funded to allow a review on a case by case basis of all delinquencies to determine if cause exists for the delinquent status of a case, and, if no cause exists, to bring the personal representative and the attorney to court to show cause for the delinquent status of the case. The threat which such a procedure could pose to the dilatory personal representative or attorney may serve as sufficient impetus to reduce the number of delinquent pending cases.

Section 30.1-18-21 N. D. CENT. CODE (effective July 1, 1975) bears scrutiny for those interested in insuring that the administrative expenses of settling estates remain reasonable under the UPC. This

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20. Rules Establishing The Office of Executive Secretary of the Judicial Council—Court Administrator; Supreme Court of North Dakota, Rule 1.

21. Bylaws of the North Dakota Judicial Council (as amended October 15, 1971), Bylaw 4.



section, among other things, allows the court to review the reasonableness of compensation of personal representatives and anyone employed by the personal representative, including attorneys. In terms of affording protection to interested parties in the estate, the provision is too timid. Rather than merely allowing the court to order refunds of excessive compensation, a provision should be added for penalizing the party receiving excessive compensation by requiring repayment of twice or three times the excess compensation. Provision should also be made for the payment of the attorney's fee of the interested person raising the issue of excessive compensation for a personal representative and the employees of the personal representative. If charging excessive amounts for services rendered is made a burden rather than an inconvenience, a deterrent is added to discourage the practice.

While the foregoing represents personal views on methods of utilizing the UPC as an expeditious and relatively frugal method of settling estates, it is my hope that the facts and ideas presented will serve as the basis for suggestions from other members of the Bar relative to methods of reducing the amounts of time and money consumed in the probate process.

## EXPLANATION OF APPENDIX "A"

The pages that follow are in alphabetical order by county. The page for each county is divided into two basic sets of facts, the first relating to the cost of probate and the second relating to the delinquent status of cases in North Dakota.

In the first section of each county page reference is made at Line "A" to the "total number of estates" in a county. This characterization actually is a shortened wording for the total number of North Dakota Estate Tax Returns approved by the State Tax Department in 1972. This number is not the total number of estate proceedings commenced in the county during 1972.

From the number at Line "A" I have subtracted the number of Estate Tax Returns failing to claim attorneys' fees as a deduction. This process gives us at Line "B" the number of Estate Tax Returns claiming attorneys' fees as a deduction.

Line "C" is the total dollar value of attorneys' fees claimed as deductions in 1972.

Line "D" is the number of Estate Tax Returns claiming deductions for commissions paid to administrators and executors in 1972.

Line "E" is the total dollar value of administrators' and executors' commissions claimed as deductions in 1972.

Line "F" is the total dollar value of attorneys' fees and commissions of personal representatives claimed as deductions in 1972.

In the second section of each county page, reference is made at Line A to the number of all pending probate AND guardianship cases as of December 31, 1972. Since no materials are available to the public which distinguish between the delinquent status of probate cases and the delinquent status of guardianship cases, it was necessary to use this combined figure.

To avoid any misunderstanding, the number at Line IIA cannot be correlated with the entry at Line IA for two reasons: First, the entry at Line IIA is an accumulation of cases commenced (but never terminated) in the county court over many years, whereas Line IA represents Estate Tax Returns approved in a single year by the State Tax Department. Second, as mentioned, the entry at Line IIA refers to probate and guardianship cases, whereas the entry at Line IA refers only to probate matters.

## APPENDIX "A"

## ADAMS COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	34	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	18	
C. Total Dollar Value of Attorney's Fees		\$ 18,053.29
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	6	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 6,193.51
F. Total of Lines C and E		\$ 24,246.80

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	92	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	75	
C. Equals the Number of Delinquent Probate and Guardianship Cases		17
D. Percentage of Delinquent Probate and Guardianship Cases		18.4%

## BARNES COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	96	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	80	
C. Total Dollar Value of Attorney's Fees		\$ 76,370.90
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	24	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 23,986.03
F. Total of Lines C and E		\$ 100,356.93

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	238	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	166	
C. Equals the Number of Delinquent Probate and Guardianship Cases		72
D. Percentage of Delinquent Probate and Guardianship Cases		30%

## BENSON COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	54
B. Number of Estates at Line A Claiming At-	

A CONTRAST OF TRENDS

533

torney's Fees as a Deduction	42	
C. Total Dollar Value of Attorney's Fees		\$ 45,820.76
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	10	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 5,117.65
F. Total of Lines C and E		\$ 50,938.41
<b>II. STATUS OF CASES</b>		
A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	212	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	91	
C. Equals the Number of Delinquent Probate and Guardianship Cases		121
D. Percentage of Delinquent Probate and Guardianship Cases		57%

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BILLINGS COUNTY

<b>I. COSTS OF PROBATE</b>		
A. Total Number of Estates	4	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	6	
C. Total Dollar Value of Attorney's Fees		\$ 4,941.10
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	3	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 1,956.77
F. Total of Lines C and E		\$ 6,987.87
<b>II. STATUS OF CASES</b>		
A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	52	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	12	
C. Equals the Number of Delinquent Probate and Guardianship Cases		40
D. Percentage of Delinquent Probate and Guardianship Cases		77%

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BOTTINEAU COUNTY

<b>I. COSTS OF PROBATE</b>		
A. Total Number of Estates	97	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	69	
C. Total Dollar Value of Attorney's Fees		\$ 80,882.51
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	16	

E. Total Dollar Value of Commissions of Personal Representatives		\$ 19,415.49
F. Total of Lines C and E		\$ 100,298.00

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	193	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	60	
C. Equals the Number of Delinquent Probate and Guardianship Cases		133
D. Percentage of Delinquent Probate and Guardianship Cases		68.9%

## BOWMAN COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	53	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	51	
C. Total Dollar Value of Attorney's Fees		\$ 73,972.34
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	17	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 21,553.76
F. Total of Lines C and E		\$ 95,526.10

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	87	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	32	
C. Equals the Number of Delinquent Probate and Guardianship Cases		55
D. Percentage of Delinquent Probate and Guardianship Cases		63%

## BURKE COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	52	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	42	
C. Total Dollar Value of Attorney's Fees		\$ 29,275.74
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	14	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 6,745.44
F. Total of Lines C and E		\$ 36,021.18

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	75	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	47	
C. Equals the Number of Delinquent Probate and Guardianship Cases		28
D. Percentage of Delinquent Probate and Guardianship Cases		37%

## BURLEIGH COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	157	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	113	
C. Total Dollar Value of Attorney's Fees		\$ 103,419.24
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	27	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 29,852.33
F. Total of Lines C and E		\$ 133,271.57

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	252	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	219	
C. Equals the Number of Delinquent Probate and Guardianship Cases		33
D. Percentage of Delinquent Probate and Guardianship Cases		13%

## CASS COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	362	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	241	
C. Total Dollar Value of Attorney's Fees		\$ 227,384.22
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	88	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 152,778.86
F. Total of Lines C and E		\$ 380,163.08

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	769
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	450

C. Equals the Number of Delinquent Probate and Guardianship Cases	319	
D. Percentage of Delinquent Probate and Guardianship Cases		41%

## CAVALIER COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	56	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	48	
C. Total Dollar Value of Attorney's Fees		\$ 63,652.30
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	18	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 14,259.22
F. Total of Lines C and E		\$ 77,911.52

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	218	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	64	
C. Equals the Number of Delinquent Probate and Guardianship Cases	154	
D. Percentage of Delinquent Probate and Guardianship Cases		71%

## DICKEY COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	55	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	44	
C. Total Dollar Value of Attorney's Fees		\$ 41,524.46
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	10	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 7,367.30
F. Total of Lines C and E		\$ 48,891.76

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	121	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	80	
C. Equals the Number of Delinquent Probate and Guardianship Cases	41	
D. Percentage of Delinquent Probate and Guardianship Cases		34%

DIVIDE COUNTY

I. COSTS OF PROBATE

A. Total Number of Estates	45	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	28	
C. Total Dollar Value of Attorney's Fees		\$ 37,993.49
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	5	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 5,130.79
F. Total of Lines C and E		\$ 43,124.28

II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	111	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	58	
C. Equals the Number of Delinquent Probate and Guardianship Cases		53
D. Percentage of Delinquent Probate and Guardianship Cases		48%

DUNN COUNTY

I. COSTS OF PROBATE

A. Total Number of Estates	27	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	14	
C. Total Dollar Value of Attorney's Fees		\$ 29,280.17
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	6	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 12,320.50
F. Total of Lines C and E		\$ 41,600.67

II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	91	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	37	
C. Equals the Number of Delinquent Probate and Guardianship Cases		54
D. Percentage of Delinquent Probate and Guardianship Cases		59%

EDDY COUNTY

I. COSTS OF PROBATE

A. Total Number of Estates	33	
B. Number of Estates at Line A Claiming At-		



torney's Fees as a Deduction	19	
C. Total Dollar Value of Attorney's Fees		\$ 25,452.93
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	5	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 7,578.76
F. Total of Lines C and E		\$ 33,031.69
<b>II. STATUS OF CASES</b>		
A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	71	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	31	
C. Equals the Number of Delinquent Probate and Guardianship Cases		40
D. Percentage of Delinquent Probate and Guardianship Cases		56%

## EMMONS COUNTY

<b>I. COSTS OF PROBATE</b>		
A. Total Number of Estates	52	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	13	
C. Total Dollar Value of Attorney's Fees		\$ 13,935.00
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	2	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 1,700.00
F. Total of Lines C and E		\$ 15,635.00
<b>II. STATUS OF CASES</b>		
A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	65	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	55	
C. Equals the Number of Delinquent Probate and Guardianship Cases		10
D. Percentage of Delinquent Probate and Guardianship Cases		15%

## FOSTER COUNTY

<b>I. COSTS OF PROBATE</b>		
A. Total Number of Estates	34	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	29	
C. Total Dollar Value of Attorney's Fees		\$ 35,955.17
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	8	

E. Total Dollar Value of Commissions of Personal Representatives		\$ 6,120.00
F. Total of Lines C and E		\$ 42,075.17

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	57	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	15	
C. Equals the Number of Delinquent Probate and Guardianship Cases		42
D. Percentage of Delinquent Probate and Guardianship Cases		74%

## GOLDEN VALLEY COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	21	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	19	
C. Total Dollar Value of Attorney's Fees		\$ 17,514.37
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	3	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 1,706.16
F. Total of Lines C and E		\$ 19,220.53

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	298	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	15	
C. Equals the Number of Delinquent Probate and Guardianship Cases		283
D. Percentage of Delinquent Probate and Guardianship Cases		95%

## GRAND FORKS COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	223	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	157	
C. Total Dollar Value of Attorney's Fees		\$ 173,385.74
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	42	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 43,329.08
F. Total of Lines C and E		\$ 216,714.82

## II. STATUS OF CASES

A. Number of all Pending Probate and Guar-		
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dianship Cases as of December 31, 1972	508	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	230	
C. Equals the Number of Delinquent Probate and Guardianship Cases		278
D. Percentage of Delinquent Probate and Guardianship Cases		55%

## GRANT COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	32	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	27	
C. Total Dollar Value of Attorney's Fees		\$ 24,085.23
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	12	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 6,926.43
F. Total of Lines C and E		\$ 31,011.66

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	41	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	27	
C. Equals the Number of Delinquent Probate and Guardianship Cases		14
D. Percentage of Delinquent Probate and Guardianship Cases		34%

## GRIGGS COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	37	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	20	
C. Total Dollar Value of Attorney's Fees		\$ 19,000.38
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	3	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 2,736.92
F. Total of Lines C and E		\$ 21,737.30

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	64	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	18	
C. Equals the Number of Delinquent Probate and Guardianship Cases		46

D. Percentage of Delinquent Probate and Guardianship Cases 72%

HETTINGER COUNTY

I. COSTS OF PROBATE

A. Total Number of Estates	33	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	27	
C. Total Dollar Value of Attorney's Fees		\$ 21,147.76
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	9	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 1,432.75
F. Total of Lines C and E		\$ 22,580.51

II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	114	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	59	
C. Equals the Number of Delinquent Probate and Guardianship Cases		55
D. Percentage of Delinquent Probate and Guardianship Cases		48%

KIDDER COUNTY

I. COSTS OF PROBATE

A. Total Number of Estates	40	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	31	
C. Total Dollar Value of Attorney's Fees		\$ 19,295.85
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	10	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 5,705.98
F. Total of Lines C and E		\$ 25,001.83

II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	93	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	40	
C. Equals the Number of Delinquent Probate and Guardianship Cases		53
D. Percentage of Delinquent Probate and Guardianship Cases		57%

## LaMOURE COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	51	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	33	
C. Total Dollar Value of Attorney's Fees		\$ 33,454.19
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	9	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 6,711.85
F. Total of Lines C and E		\$ 40,166.04

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	364	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	340	
C. Equals the Number of Delinquent Probate and Guardianship Cases	24	
D. Percentage of Delinquent Probate and Guardianship Cases		7%

## LOGAN COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	19	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	15	
C. Total Dollar Value of Attorney's Fees		\$ 24,197.95
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	5	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 9,285.00
F. Total of Lines C and E		\$ 33,482.95

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	29	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	18	
C. Equals the Number of Delinquent Probate and Guardianship Cases	11	
D. Percentage of Delinquent Probate and Guardianship Cases		38%

## McHENRY COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	62	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	57	

A CONTRAST OF TRENDS

543

C. Total Dollar Value of Attorney's Fees		\$ 42,650.90
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	28	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 15,187.14
F. Total of Lines C and E		\$ 57,838.04
<b>II. STATUS OF CASES</b>		
A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	156	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	70	
C. Equals the Number of Delinquent Probate and Guardianship Cases	86	
D. Percentage of Delinquent Probate and Guardianship Cases		55%

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McINTOSH COUNTY

<b>I. COSTS OF PROBATE</b>		
A. Total Number of Estates	38	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	29	
C. Total Dollar Value of Attorney's Fees		\$ 31,557.50
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	7	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 4,200.00
F. Total of Lines C and E		\$ 35,757.50
<b>II. STATUS OF CASES</b>		
A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	327	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	47	
C. Equals the Number of Delinquent Probate and Guardianship Cases	280	
D. Percentage of Delinquent Probate and Guardianship Cases		86%

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McKENZIE COUNTY

<b>I. COSTS OF PROBATE</b>		
A. Total Number of Estates	51	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	48	
C. Total Dollar Value of Attorney's Fees		\$ 64,240.28
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	16	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 20,054.83

F. Total of Lines C and E \$ 84,295.11

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	215	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	99	
C. Equals the Number of Delinquent Probate and Guardianship Cases	116	
D. Percentage of Delinquent Probate and Guardianship Cases		54%

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### McLEAN COUNTY

#### I. COSTS OF PROBATE

A. Total Number of Estates	78	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	59	
C. Total Dollar Value of Attorney's Fees		\$ 46,636.68
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	14	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 5,879.00
F. Total of Lines C and E		\$ 52,533.68

#### II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	152	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	103	
C. Equals the Number of Delinquent Probate and Guardianship Cases	49	
D. Percentage of Delinquent Probate and Guardianship Cases		32%

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### MERCER COUNTY

#### I. COSTS OF PROBATE

A. Total Number of Estates	29	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	18	
C. Total Dollar Value of Attorney's Fees		\$ 14,641.80
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	5	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 4,499.92
F. Total of Lines C and E		\$ 19,141.72

#### II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	91	
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B. Less the Number of Current and up-to-date Probate and Guardianship Cases	74	
C. Equals the Number of Delinquent Probate and Guardianship Cases		17
D. Percentage of Delinquent Probate and Guardianship Cases		19%

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MORTON COUNTY

I. COSTS OF PROBATE

A. Total Number of Estates	146	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	89	
C. Total Dollar Value of Attorney's Fees		\$ 109,930.77
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	21	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 14,364.79
F. Total of Lines C and E		\$ 124,295.56

II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	196	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	117	
C. Equals the Number of Delinquent Probate and Guardianship Cases		79
D. Percentage of Delinquent Probate and Guardianship Cases		40%

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MOUNTRAIL COUNTY

I. COSTS OF PROBATE

A. Total Number of Estates	53	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	48	
C. Total Dollar Value of Attorney's Fees		\$ 44,030.94
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	20	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 15,887.92
F. Total of Lines C and E		\$ 59,918.86

II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	175	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	95	
C. Equals the Number of Delinquent Probate and Guardianship Cases		80



- D. Percentage of Delinquent Probate and Guardianship Cases 46%

## NELSON COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	61	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	42	
C. Total Dollar Value of Attorney's Fees		\$ 61,495.89
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	23	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 30,099.08
F. Total of Lines C and E		\$ 91,594.97

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	221	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	48	
C. Equals the Number of Delinquent Probate and Guardianship Cases		173
D. Percentage of Delinquent Probate and Guardianship Cases		78%

## OLIVER COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	22	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	16	
C. Total Dollar Value of Attorney's Fees		\$ 26,505.32
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	2	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 1,940.95
F. Total of Lines C and E		\$ 28,446.27

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	62	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	21	
C. Equals the Number of Delinquent Probate and Guardianship Cases		41
D. Percentage of Delinquent Probate and Guardianship Cases		66%

## PEMBINA COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	82	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	46	
C. Total Dollar Value of Attorney's Fees		\$ 47,419.86
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	13	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 10,191.77
F. Total of Lines C and E		\$ 57,611.63

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	190	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	43	
C. Equals the Number of Delinquent Probate and Guardianship Cases		147
D. Percentage of Delinquent Probate and Guardianship Cases		77%

## PIERCE COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	50	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	39	
C. Total Dollar Value of Attorney's Fees		\$ 60,548.65
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	11	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 13,797.83
F. Total of Lines C and E		\$ 74,346.48

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	151	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	110	
C. Equals the Number of Delinquent Probate and Guardianship Cases		41
D. Percentage of Delinquent Probate and Guardianship Cases		27%

## RAMSEY COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	64
B. Number of Estates at Line A Claiming At-	

torney's Fees as a Deduction	54	
C. Total Dollar Value of Attorney's Fees		\$ 94,713.40
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	20	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 26,552.30
F. Total of Lines C and E		\$ 121,265.70
<b>II. STATUS OF CASES</b>		
A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	279	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	64	
C. Equals the Number of Delinquent Probate and Guardianship Cases		215
D. Percentage of Delinquent Probate and Guardianship Cases		77%

## RANSOM COUNTY

**I. COSTS OF PROBATE**

A. Total Number of Estates	65	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	25	
C. Total Dollar Value of Attorney's Fees		\$ 28,950.68
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	14	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 5,928.08
F. Total of Lines C and E		\$ 34,878.76

**II. STATUS OF CASES**

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	139	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	139	
C. Equals the Number of Delinquent Probate and Guardianship Cases		0
D. Percentage of Delinquent Probate and Guardianship Cases		0%

## RENVILLE COUNTY

**I. COSTS OF PROBATE**

A. Total Number of Estates	39	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	32	
C. Total Dollar Value of Attorney's Fees		\$ 46,466.82
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	7	

**A CONTRAST OF TRENDS**

**549**

E. Total Dollar Value of Commissions of Personal Representatives		\$ 10,535.82
F. Total of Lines C and E		\$ 57,002.64

**II. STATUS OF CASES**

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	257	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	30	
C. Equals the Number of Delinquent Probate and Guardianship Cases	227	
D. Percentage of Delinquent Probate and Guardianship Cases		88%

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**RICHLAND COUNTY**

**I. COSTS OF PROBATE**

A. Total Number of Estates	136	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	105	
C. Total Dollar Value of Attorney's Fees		\$ 142,945.33
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	36	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 41,043.89
F. Total of Lines C and E		\$ 183,989.22

**II. STATUS OF CASES**

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	335	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	198	
C. Equals the Number of Delinquent Probate and Guardianship Cases	137	
D. Percentage of Delinquent Probate and Guardianship Cases		40%

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**ROLETTE COUNTY**

**I. COSTS OF PROBATE**

A. Total Number of Estates	37	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	23	
C. Total Dollar Value of Attorney's Fees		\$ 18,527.37
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	7	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 3,055.05
F. Total of Lines C and E		\$ 21,582.42

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	158	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	67	
C. Equals the Number of Delinquent Probate and Guardianship Cases		91
D. Percentage of Delinquent Probate and Guardianship Cases		57%

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## SARGENT COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	48	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	45	
C. Total Dollar Value of Attorney's Fees		\$ 42,825.86
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	18	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 16,360.93
F. Total of Lines C and E		\$ 59,186.79

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	59	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	49	
C. Equals the Number of Delinquent Probate and Guardianship Cases		10
D. Percentage of Delinquent Probate and Guardianship Cases		16%

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## SHERIDAN COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	17	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	14	
C. Total Dollar Value of Attorney's Fees		\$ 10,241.12
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	3	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 2,737.55
F. Total of Lines C and E		\$ 12,978.67

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	54
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	47

C. Equals the Number of Delinquent Probate and Guardianship Cases	7	
D. Percentage of Delinquent Probate and Guardianship Cases		12%

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## SIOUX COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	7	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	5	
C. Total Dollar Value of Attorney's Fees		\$ 2,262.22
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	0	
E. Total Dollar Value of Commissions of Personal Representatives		0
F. Total of Lines C and E		\$ 2,262.22

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	21	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	10	
C. Equals the Number of Delinquent Probate and Guardianship Cases	11	
D. Percentage of Delinquent Probate and Guardianship Cases		52%

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## SLOPE COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	15	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	10	
C. Total Dollar Value of Attorney's Fees		\$ 7,421.84
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	4	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 1,832.51
F. Total of Lines C and E		\$ 9,254.35

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	29	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	13	
C. Equals the Number of Delinquent Probate and Guardianship Cases	16	
D. Percentage of Delinquent Probate and Guardianship Cases		55%

## STARK COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	93	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	71	
C. Total Dollar Value of Attorney's Fees		\$ 103,421.37
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	29	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 37,208.29
F. Total of Lines C and E		\$ 140,629.66

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	287	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	109	
C. Equals the Number of Delinquent Probate and Guardianship Cases	178	
D. Percentage of Delinquent Probate and Guardianship Cases		62%

## STEELE COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	18	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	17	
C. Total Dollar Value of Attorney's Fees		\$ 18,536.41
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	2	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 4,672.00
F. Total of Lines C and E		\$ 23,208.41

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	64	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	48	
C. Equals the Number of Delinquent Probate and Guardianship Cases	16	
D. Percentage of Delinquent Probate and Guardianship Cases		25%

## STUTSMAN COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	137	
B. Number of Estates at Line A Claiming At-		

**A CONTRAST OF TRENDS**

553

torney's Fees as a Deduction	100	
C. Total Dollar Value of Attorney's Fees		\$ 95,727.64
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	28	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 32,572.93
F. Total of Lines C and E		\$ 128,300.57
<b>II. STATUS OF CASES</b>		
A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	288	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	189	
C. Equals the Number of Delinquent Probate and Guardianship Cases		99
D. Percentage of Delinquent Probate and Guardianship Cases		34%

**TOWNER COUNTY**

<b>I. COSTS OF PROBATE</b>		
A. Total Number of Estates	46	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	38	
C. Total Dollar Value of Attorney's Fees		\$ 47,809.27
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	14	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 9,711.45
F. Total of Lines C and E		\$ 57,520.72
<b>II. STATUS OF CASES</b>		
A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	166	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	43	
C. Equals the Number of Delinquent Probate and Guardianship Cases		123
D. Percentage of Delinquent Probate and Guardianship Cases		74%

**TRAILL COUNTY**

<b>I. COSTS OF PROBATE</b>		
A. Total Number of Estates	66	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	55	
C. Total Dollar Value of Attorney's Fees		\$ 99,227.10
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	23	



E. Total Dollar Value of Commissions of Personal Representatives		\$ 51,589.09
F. Total of Lines C and E		\$ 150,816.19
<b>II. STATUS OF CASES</b>		
A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	158	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	144	
C. Equals the Number of Delinquent Probate and Guardianship Cases		14
D. Percentage of Delinquent Probate and Guardianship Cases		8%

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## WALSH COUNTY

<b>I. COSTS OF PROBATE</b>		
A. Total Number of Estates	127	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	100	
C. Total Dollar Value of Attorney's Fees		\$ 90,643.76
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	23	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 24,323.28
F. Total of Lines C and E		\$ 114,967.04
<b>II. STATUS OF CASES</b>		
A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	300	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	145	
C. Equals the Number of Delinquent Probate and Guardianship Cases		155
D. Percentage of Delinquent Probate and Guardianship Cases		51%

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## WARD COUNTY

<b>I. COSTS OF PROBATE</b>		
A. Total Number of Estates	227	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	153	
C. Total Dollar Value of Attorney's Fees		\$ 179,089.40
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	43	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 55,499.05
F. Total of Lines C and E		\$ 234,588.45

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	349	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	296	
C. Equals the Number of Delinquent Probate and Guardianship Cases		53
D. Percentage of Delinquent Probate and Guardianship Cases		15%

## WELLS COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	56	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	42	
C. Total Dollar Value of Attorney's Fees		\$ 47,247.09
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	14	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 10,616.34
F. Total of Lines C and E		\$ 57,863.43

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	203	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	203	
C. Equals the Number of Delinquent Probate and Guardianship Cases		0
D. Percentage of Delinquent Probate and Guardianship Cases		0%

## WILLIAMS COUNTY

## I. COSTS OF PROBATE

A. Total Number of Estates	135	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	92	
C. Total Dollar Value of Attorney's Fees		\$ 137,359.07
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	21	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 26,808.39
F. Total of Lines C and E		\$ 164,167.46

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	388
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	177

C. Equals the Number of Delinquent Probate and Guardianship Cases	211	
D. Percentage of Delinquent Probate and Guardianship Cases		54%

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## SUMMARY FOR NORTH DAKOTA

## I. COSTS OF PROBATE

A. Total Number of Estates	3672	
B. Number of Estates at Line A Claiming Attorney's Fees as a Deduction	2658	
C. Total Dollar Value of Attorney's Fees		\$3,003,069.43
Average Attorney's Fee		\$ 1,129.82
D. Number of Estates at Line A Claiming Commissions for Personal Representatives	818	
E. Total Dollar Value of Commissions of Personal Representatives		\$ 897,060.76
Average Commission		\$ 1,096.65
F. Total of Lines C and E		\$3,900,130.19

## II. STATUS OF CASES

A. Number of all Pending Probate and Guardianship Cases as of December 31, 1972	9685	
B. Less the Number of Current and up-to-date Probate and Guardianship Cases	3037	
C. Equals the Number of Delinquent Probate and Guardianship Cases	4648	
D. Percentage of Delinquent Probate and Guardianship Cases		47.99%

## APPENDIX "B"

## ADAMS COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 23 of 34 estates of \$25,000 or less	\$ 1,730.06
B. On 30 of 34 estates of under \$60,000	\$ 3,930.64
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,124.53
B. If exemption of under \$60,000 (65% of Line IB)	\$ 2,554.91

## BARNES COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 54 of 96 estates of \$25,000 or less	\$ 1,301.34
B. On 77 of 96 estates of under \$60,000	\$13,838.18
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 845.87
B. If exemption of under \$60,000 (65% of Line IB)	\$ 8,994.81

## BENSON COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 30 of 54 estates of \$25,000 or less	\$ 1,331.57
B. On 45 of 54 estates of under \$60,000	\$ 9,646.40
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 865.52
B. If exemption of under \$60,000 (65% of Line IB)	\$ 6,270.16

## BILLINGS COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 3 of 4 estates of \$25,000 or less	\$ 1,258.37
B. On 4 of 4 estates of under \$60,000	\$ 2,083.10
II. Revenue Lost to County a	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 817.94
B. If exemption of under \$60,000 (65% of Line IB)	\$ 1,354.01

## BOTTINEAU COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 57 of 97 estates of \$25,000 or less	\$ 2,166.64
B. On 83 of 97 estates of under \$60,000	\$13,259.13
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,408.31
B. If exemption of under \$60,000 (65% of Line IB)	\$ 8,618.43

## BOWMAN COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 31 of 53 estates of \$25,000 or less	\$ 1,458.31
B. On 39 of 53 estates of under \$60,000	\$ 3,958.71
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 947.90
B. If exemption of under \$60,000 (65% of Line IB)	\$ 2,573.16

## BURKE COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 35 of 52 estates of \$25,000 or less	\$ 1,694.97
B. On 49 of 52 estates of under \$60,000	\$ 8,240.62
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,101.73
B. If exemption of under \$60,000 (65% of Line IB)	\$ 5,356.40

## BURLEIGH COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 93 of 157 estates of \$25,000 or less	\$ 3,106.89
B. On 1366 of 157 estates of under \$60,000	\$21,115.91
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 2,019.47
B. If exemption of under \$60,000 (65% of Line IB)	\$13,725.34

## CASS COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 202 of 362 estates of \$25,000 or less	\$ 9,463.73
B. On 287 of 362 estates of under \$60,000	\$59,085.34
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 6,154.42
B. If exemption of under \$60,000 (65% of Line IB)	\$38,405.47

## CAVALIER COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 27 of 56 estates of \$25,000 or less	\$ 2,733.18
B. On 46 of 56 estates of under \$60,000	\$ 8,738.90
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,776.56
B. If exemption of under \$60,000 (65% of Line IB)	\$ 5,680.28

## DICKEY COUNTY

I. Total North Dakota Estates Taxes Collected	
A. On 32 of 55 estates of \$25,000 or less	\$ 2,400.40
B. On 45 of 55 estates of under \$60,000	\$ 7,798.52
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,560.26
B. If exemption of under \$60,000 (65% of Line IB)	\$ 5,069.03

## DIVIDE COUNTY

I. Total North Dakota Estates Taxes Collected	
A. On 29 of 45 estates of \$25,000 or less	\$ 535.17
B. On 42 of 45 estates of under \$60,000	\$ 9,454.91
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 347.86
B. If exemption of under \$60,000 (65% of Line IB)	\$ 6,145.69

## DUNN COUNTY

I. Total North Dakota Estates Taxes Collected	
A. On 17 of 27 estates of \$25,000 or less	\$ 6,723.33

A CONTRAST OF TRENDS

559

B. On 22 of 27 estates of under \$60,000	\$ 8,334.22
<b>II. Revenue Lost to County</b>	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 4,370.16
B. If exemption of under \$60,000 (65% of Line IB)	\$ 5,417.24

EDDY COUNTY

<b>I. Total North Dakota Estates Taxes Collected</b>	
A. On 19 of 33 estates of \$25,000 or less	\$ 731.29
B. On 28 of 33 estates of under \$60,000	\$ 3,769.40
<b>II. Revenue Lost to County</b>	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 475.33
B. If exemption of under \$60,000 (65% of Line IB)	\$ 2,450.11

EMMONS COUNTY

<b>I. Total North Dakota Estates Taxes Collected</b>	
A. On 32 of 52 estates of \$25,000 or less	\$ 2,034.20
B. On 44 of 52 estates of under \$60,000	\$ 7,228.81
<b>II. Revenue Lost to County</b>	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,322.23
B. If exemption of under \$60,000 (65% of Line IB)	\$ 4,698.72

FOSTER COUNTY

<b>I. Total North Dakota Estates Taxes Collected</b>	
A. On 18 of 34 estates of \$25,000 or less	\$ 388.71
B. On 27 of 34 estates of under \$60,000	\$ 3,961.44
<b>II. Revenue Lost to County</b>	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 252.66
B. If exemption of under \$60,000 (65% of Line IB)	\$ 2,574.93

GOLDEN VALLEY COUNTY

<b>I. Total North Dakota Estates Taxes Collected</b>	
A. On 12 of 21 estates of \$25,000 or less	\$ 1,552.95
B. On 18 of 21 estates of under \$60,000	\$ 5,227.74
<b>II. Revenue Lost to County</b>	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,009.41
B. If exemption of under \$60,000 (65% of Line IB)	\$ 3,398.03

GRAND FORKS COUNTY

<b>I. Total North Dakota Estates Taxes Collected</b>	
A. On 123 of 223 estates of \$25,000 or less	\$10,700.67
B. On 181 of 223 estates of under \$60,000	\$37,394.02
<b>II. Revenue Lost to County</b>	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 6,955.43
B. If exemption of under \$60,000 (65% of Line IB)	\$24,306.11

GRANT COUNTY

<b>I. Total North Dakota Estates Taxes Collected</b>	
A. On 19 of 32 estates of \$25,000 or less	\$ 776.89
B. On 29 of 32 estates of under \$60,000	\$ 5,270.92

II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 504.97
B. If exemption of under \$60,000 (65% of Line IB)	\$ 3,426.09

## GRIGGS COUNTY

I. Total North Dakota Estates Taxes Collected	
A. On 24 of 37 estates of \$25,000 or less	\$ 623.85
B. On 32 of 37 estates of under \$60,000	\$ 3,647.55
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 405.50
B. If exemption of under \$60,000 (65% of Line IB)	\$ 2,370.90

## HETTINGER COUNTY

I. Total North Dakota Estates Taxes Collected	
A. On 22 of 33 estates of \$25,000 or less	\$ 1,142.18
B. On 27 of 33 estates of under \$60,000	\$ 2,833.00
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 742.41
B. If exemption of under \$60,000 (65% of Line IB)	\$ 1,841.45

## KIDDER COUNTY

I. Total North Dakota Estates Taxes Collected	
A. On 28 of 40 estates of \$25,000 or less	\$ 1,306.05
B. On 36 of 40 estates of under \$60,000	\$ 3,547.74
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 848.93
B. If exemption of under \$60,000 (65% of Line IB)	\$ 2,306.03

## LaMOURE COUNTY

I. Total North Dakota Estates Taxes Collected	
A. On 37 of 51 estates of \$25,000 or less	\$ 1,934.27
B. On 51 of 51 estates of under \$60,000	\$ 7,412.34
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,257.27
B. If exemption of under \$60,000 (65% of Line IB)	\$ 4,818.02

## LOGAN COUNTY

I. Total North Dakota Estates Taxes Collected	
A. On 10 of 19 estates of \$25,000 or less	\$ 333.62
B. On 14 of 19 estates of under \$60,000	\$ 1,762.03
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 216.85
B. If exemption of under \$60,000 (65% of Line IB)	\$ 1,145.31

## McHENRY COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 44 of 62 estates of \$25,000 or less	\$ 1,962.38
B. On 57 of 62 estates of under \$60,000	\$ 7,010.72
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,275.54
B. If exemption of under \$60,000 (65% of Line IB)	\$ 4,556.96

## McINTOSH COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 22 of 38 estates of \$25,000 or less	\$ 879.64
B. On 29 of 38 estates of under \$60,000	\$ 3,790.17
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 571.76
B. If exemption of under \$60,000 (65% of Line IB)	\$ 2,463.61

## McKENZIE COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 31 of 51 estates of \$25,000 or less	\$ 2,769.12
B. On 40 of 51 estates of under \$60,000	\$ 6,622.06
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,799.92
B. If exemption of under \$60,000 (65% of Line IB)	\$ 4,304.33

## McLEAN COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 49 of 78 estates of \$25,000 or less	\$ 2,410.33
B. On 66 of 78 estates of under \$60,000	\$15,452.44
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,566.71
B. If exemption of under \$60,000 (65% of Line IB)	\$10,044.08

## MERCER COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 12 of 29 estates of \$25,000 or less	\$ 652.38
B. On 25 of 29 estates of under \$60,000	\$ 6,028.27
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 424.04
B. If exemption of under \$60,000 (65% of Line IB)	\$ 3,918.37

## MORTON COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 97 of 146 estates of \$25,000 or less	\$ 5,284.03
B. On 118 of 146 estates of under \$60,000	\$16,220.36
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 3,434.61
B. If exemption of under \$60,000 (65% of Line IB)	\$10,543.23

## MOUNTRAIL COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 38 of 53 estates of \$25,000 or less	\$ 6,939.51
B. On 50 of 53 estates of under \$60,000	\$12,564.65
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 4,510.68
B. If exemption of under \$60,000 (65% of Line IB)	\$ 8,167.02

## NELSON COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 41 of 61 estates of \$25,000 or less	\$ 2,131.57



B. On 50 of 61 estates of under \$60,000	\$ 8,655.64
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,385.52
B. If exemption of under \$60,000 (65% of Line IB)	\$ 5,626.16

## OLIVER COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 11 of 22 estates of \$25,000 or less	\$ 200.22
B. On 16 of 22 estates of under \$60,000	\$ 2,748.30
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 130.14
B. If exemption of under \$60,000 (65% of Line IB)	\$ 1,786.39

## PEMBINA COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 49 of 82 estates of \$25,000 or less	\$ 5,129.09
B. On 71 of 82 estates of under \$60,000	\$15,946.22
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 3,333.90
B. If exemption of under \$60,000 (65% of Line IB)	\$10,365.04

## PIERCE COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 23 of 50 estates of \$25,00 or less	\$ 1,254.17
B. On 37 of 50 estates of under \$60,000	\$5,276.43
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 815.21
B. If exemption of under \$60,000 (65% of Line IB)	\$ 3,429.67

## RAMSEY COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 28 of 64 estates of \$25,000 or less	\$ 2,129.52
B. On 49 of 64 estates of under \$60,000	\$13,703.09
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,384.18
B. If exemption of under \$60,000 (65% of Line IB)	\$ 8,907.00

## RANSOM COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 38 of 65 estates of \$25,000 or less	\$ 8,753.34
B. On 55 of 65 estates of under \$60,000	\$19,341.48
II. Revenue Lost to County	
A. If exemption of \$25,5000 or less (65% of Line IA)	\$ 5,689.67
B. If exemption of under \$60,000 (65% of Line IB)	\$12,571.96

## RENVILLE COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 18 of 39 estates of \$25,000 or less	\$ 738.85
B. On 29 of 39 estates of under \$60,000	\$ 7,046.14

## A CONTRAST OF TRENDS

563

II.	Revenue Lost to County	
	A. If exemption of \$25,000 or less (65% of Line IA)	\$ 480.25
	B. If exemption of under \$60,000 (65% of Line IB)	\$ 4,579.99

### RICHLAND COUNTY

I.	Total North Dakota Estate Taxes Collected	
	A. On 71 of 136 estates of \$25,000 or less	\$ 4,142.51
	B. On 108 of 136 estates of under \$60,000	\$20,448.68
II.	Revenue Lost to County	
	A. If exemption of \$25,000 or less (65% of Line IA)	\$ 2,692.63
	B. If exemption of under \$60,000 (65% of Line IB)	\$13,291.64

### ROLETTE COUNTY

I.	Total North Dakota Estate Taxes Collected	
	A. On 25 of 37 estates of \$25,000 or less	\$ 1,580.04
	B. On 31 of 37 estates of under \$60,000	\$ 4,316.03
II.	Revenue Lost to County	
	A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,027.02
	B. If exemption of under \$60,000 (65% of Line IB)	\$ 2,805.41

### SARGENT COUNTY

I.	Total North Dakota Estate Taxes Collected	
	A. On 28 of 48 estates of \$25,000 or less	\$ 2,033.24
	B. On 39 of 48 estates of under \$60,000	\$ 8,449.55
II.	Revenue Lost to County	
	A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,321.60
	B. If exemption of under \$60,000 (65% of Line IB)	\$ 55,492.20

### SHERIDAN COUNTY

I.	Total North Dakota Estate Taxes Collected	
	A. On 14 of 17 estates of \$25,000 or less	\$ 2,183.09
	B. On 15 of 17 estates of under \$60,000	\$ 2,183.09
II.	Revenue Lost to County	
	A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,419.00
	B. If exemption of under \$60,000 (65% of Line IB)	\$ 1,419.00

### SIOUX COUNTY

I.	Total North Dakota Estate Taxes Collected	
	A. On 6 of 7 estates of \$25,000 or less	\$ 662.21
	B. On 7 of 7 estates of under \$60,000	\$ 662.21
II.	Revenue Lost to County	
	A. If exemption of \$25,000 or less (65% of Line IA)	\$ 430.43
	B. If exemption of under \$60,000 (65% of Line IB)	\$ 430.43

### SLOPE COUNTY

I.	Total North Dakota Estate Taxes Collected	
	A. On 11 of 15 estates of \$25,000 or less	\$ 920.09
	B. On 13 of 15 estates of under \$60,000	\$ 1,457.38
II.	Revenue Lost to County	
	A. If exemption of \$25,000 or less (65% of Line IA)	\$ 598.05
	B. If exemption of under \$60,000 (65% of Line IB)	\$ 947.29

## STARK COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 42 of 93 estates of \$25,000 or less	\$ 2,375.15
B. On 74 of 93 estates of under \$60,000	\$18,113.58
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,543.84
B. If exemption of under \$60,000 (65% of Line IB)	\$11,773.82

## STEELE COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 11 of 18 estates of \$25,000 or less	\$ 434.05
B. On 13 of 18 estates of under \$60,000	\$ 1,249.14
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 282.13
B. If exemption of under \$60,000 (65% of Line IB)	\$ 811.94

## STUTSMAN COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 82 of 137 estates of \$25,000 or less	\$ 2,767.46
B. On 117 of 137 estates of under \$60,000	\$18,428.62
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,798.84
B. If exemption of under \$60,000 (65% of Line IB)	\$11,978.60

## TOWNER COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 21 of 46 estates of \$25,000 or less	\$ 1,266.05
B. On 35 of 46 estates of under \$60,000	\$10,242.28
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 822.93
B. If exemption of under \$60,000 (65% of Line IB)	\$ 6,657.48

## TRAILL COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 32 of 66 estates of \$25,000 or less	\$ 2,357.77
B. On 53 of 66 estates of under \$60,000	\$14,051.93
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 1,532.55
B. If exemption of under \$60,000 (65% of Line IB)	\$ 9,133.75

## WALSH COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 74 of 127 estates of \$25,000 or less	\$ 4,593.10
B. On 105 of 127 estates of under \$60,000	\$15,820.35
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 2,985.51
B. If exemption of under \$60,000 (65% of Line IB)	\$10,283.22

## WARD COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 143 of 227 estates of \$25,000 or less	\$ 6,680.14

## A CONTRAST OF TRENDS

565

B. On 181 of 227 estates of under \$60,000	\$20,964.14
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 4,342.09
B. If exemption of under \$60,000 (65% of Line IB)	\$13,626.69

### WELLS COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 33 of 56 estates of \$25,000 or less	\$ 893.33
B. On 44 of 56 estates of under \$60,000	\$ 6,842.62
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 580.66
B. If exemption of under \$60,000 (65% of Line IB)	\$ 4,447.70

### WILLIAMS COUNTY

I. Total North Dakota Estate Taxes Collected	
A. On 27 of 135 estates of \$25,000 or less	\$ 3,531.24
B. On 48 of 135 estates of under \$60,000	\$12,704.90
II. Revenue Lost to County	
A. If exemption of \$25,000 or less (65% of Line IA)	\$ 2,295.30
B. If exemption of under \$60,000 (65% of Line IB)	\$ 8,258.18

