

*The
Administration
of Estates
Regulations*

being

Chapter A-4.1 Reg 1 (effective July 1, 1999) as amended by
Saskatchewan Regulations 63/2002 and 76/2004.

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER A-4.1 REG 1
The Administration of Estates Act

Title

- 1 These regulations may be cited as *The Administration of Estates Regulations*.

Interpretation

- 2 In these regulations:

“**Act**” means *The Administration of Estates Act*; («*Loi*»)

“**assets**” means the assets of the estate of a deceased person at the date of his or her death; («*actif*»)

“**gross assets**”:

- (a) means the difference between:

- (i) the total of:

(A) the amounts realized from assets existing at the date of death, including amounts realized from assets discovered after the date of death;

(B) the fair market value of assets that are not converted to cash; and

(C) all income received from assets;

without any deductions for expenses incurred in the realization of the assets or for funeral expenses, whether incurred before or after the assets are received for administration by the official administrator; and

(ii) the total amount owed by the deceased person at the date of death under any mortgage or agreement for sale relating to real property that is included in his or her assets; but

- (b) does not include:

(i) property held jointly with another;

(ii) insurance payable to a named beneficiary;

(iii) *Canada Pension Plan* payments to a surviving spouse or child;

(iv) a plan within the meaning of section 72 of *The Queen’s Bench Act, 1998* where the proceeds are payable to a named beneficiary;

(v) a retirement savings plan within the meaning of section 73 of *The Queen’s Bench Act, 1998* where the proceeds are payable to a named beneficiary; or

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(vi) a retirement income fund within the meaning of section 75 of *The Queen's Bench Act, 1998* where the proceeds are payable to a named beneficiary; (*«actif brut»*)

“official administrator” means the public guardian and trustee of Saskatchewan or an official administrator described in subsection 40(2) of the Act. (*« administrateur officiel »*).

9 Jly 99 cA-4.1 Reg 1 s2; 19 Jly 2002 SR 63/
2002 s3.

Fees – registrar, local registrars

3(1) The fees payable to local registrars are the fees set out in Table 1 of the Appendix.

(2) The fees payable to the registrar are the fees set out in Table 2 of the Appendix.

(3) The fees set pursuant to subsections (1) and (2) are payable in advance unless other arrangements are made with the official to whom the fees are payable.

9 Jly 99 cA-4.1 Reg 1 s3.

Fees – official administrator – administration of estate

4(1) The fee payable to an official administrator for administering an estate, acting as an administrator *ad litem* or in any other way managing the affairs of a deceased person is an amount equal to the greater of:

- (a) \$900; and
- (b) if the value of the gross assets of the estate is:
 - (i) \$50,000 or less, 7% of that value;
 - (ii) more than \$50,000 but \$100,000 or less, \$3,500 plus 5% of the value in excess of \$50,000; or
 - (iii) more than \$100,000, \$6,000 plus 4% of the value in excess of \$100,000.

(2) In addition to the fee payable pursuant to subsection (1), an official administrator may charge, with respect to an estate file that has been open for 24 months or more:

- (a) a monthly fee in an amount equal to 1/12 of 1% of the gross assets of the estate; and
- (b) a fee equal to 5% of income received after the estate file has been open for 24 months.

(3) An official administrator, where he or she considers it appropriate, may require an interim payment of a fee mentioned in this section during the administration of the estate.

(4) Where, in the opinion of an official administrator, the work performed by him or her warrants a fee that is less than the fees mentioned in this section, the official administrator may charge a lesser fee.

9 Jly 99 cA-4.1 Reg 1 s4; 19 Jly 2002 SR 63/
2002 s4; 10 Sept 2004 SR 76/2004 s2.

Fees – official administrator – sale of real property

5 The following fees are payable to an official administrator for handling a real estate transaction on behalf of a deceased person's estate:

- (a) where a real estate agent is involved in the transaction, 1% of the purchase price, with a minimum fee of \$100 and a maximum fee of \$500;
- (b) where no real estate agent is involved in the transaction, 3% of the purchase price, with a minimum fee of \$100 and a maximum fee of \$500.

9 Jly 99 cA-4.1 Reg 1 s5.

Fees – official administrator – income tax returns

6(1) An official administrator may charge:

- (a) a fee of \$100 for each return of income prepared and filed by the official administrator on behalf of a deceased individual pursuant to paragraph 150(1)(b) of the *Income Tax Act* (Canada); and
- (b) a fee of \$100 for each return of income prepared and filed by the official administrator on behalf of an estate or trust pursuant to paragraph 150(1)(c) of the *Income Tax Act* (Canada).

(2) Where, in the opinion of the official administrator, the work involved in preparing and filing a return of income warrants a fee that is greater than the fee mentioned in subsection (1), the official administrator may charge a greater fee, to a maximum of \$300.

9 Jly 99 cA-4.1 Reg 1 s6.

Fees – official administrator – legal services

6.1 An official administrator may charge one or more of the following fees in relation to legal services performed by the official administrator or any lawyer employed by the official administrator:

- (a) a fee for each hour spent on the matter at an hourly rate set by the official administrator, not to exceed \$100 per hour;
- (b) a fee for the legal service:
 - (i) if the legal service is identified in the tariff of costs in *The Queen's Bench Rules*, at a rate set out in that tariff of costs; and
 - (ii) if the legal service is identified in the tariff suggested by the Law Society of Saskatchewan, at a rate set out in that tariff;
- (c) any fee approved or ordered by the court.

19 Jly 2002 SR 63/2002 s5.

Recovery of disbursements

7 An official administrator may recover any actual and reasonable disbursement made on behalf of a deceased person's estate from that deceased person's estate.

9 Jly 99 cA-4.1 Reg 1 s7.

Value of estate

8(1) Subject to subsections (2) and (3), for the purposes of these regulations and subsections 51(2) and (3) of the Act, the value of an estate is the value of all the real and personal property of a deceased person at the time of death.

(2) In calculating the value of the property of a deceased person, there shall be deducted from the value the actual amount owed by the deceased person at the date of death on any loan, mortgage or agreement for sale relating to any real property in excess of any amount of insurance payable to discharge the loan, mortgage or agreement for sale.

(3) The following assets are not to be considered as property of the deceased person in calculating the value of an estate:

- (a) real property held jointly by the deceased person and another person;
- (b) insurance payable to a named beneficiary;
- (c) *Canada Pension Plan* payments to a surviving spouse or child;
- (d) pensions and annuities payable to a spouse, child or any other named beneficiary;
- (e) joint deposit accounts;
- (f) personal property outside Saskatchewan, if the deceased person was domiciled outside Saskatchewan on the date of death;
- (g) real property outside Saskatchewan.

9 Jly 99 cA-4.1 Reg 1 s8.

Coming into force

9(1) Subject to subsection (2), these regulations come into force on the day on which section 1 of *The Administration of Estates Act* comes into force.

(2) If these regulations are filed with the Registrar of Regulations after the day on which section 1 of *The Administration of Estates Act* comes into force, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

9 Jly 99 cA-4.1 Reg 1 s7.

Appendix

TABLE 1

[Subsection 3(1)]

Local Registrars' Fees

- 1 For services and proceedings pursuant to section 7 of the Act, a basic fee of \$30 and an additional fee of \$6 on each \$1,000 of sworn value or fraction of \$1,000 of sworn value.
- 2 On every application pursuant to section 9 of the Act, \$30.
- 3 On filing a caveat, including making a copy and forwarding it to the registrar, \$10.
- 4 For receiving or registering a will of a living person for safe keeping, including issuing a receipt for it, \$10.
- 5 For a certified copy of letters, \$10 and, in addition, where there is a will, \$0.50 per page.
- 6 For a certificate that no minors are interested in the estate of a deceased person, \$25.

9 Jly 99 cA-4.1 Reg 1.

TABLE 2

[Subsection 3(2)]

Registrar's Fees

- 1 Each search:
 - (a) if within five years, \$10;
 - (b) if beyond five years, \$20.
- 2 Each certificate, \$10.
- 3 On filing a caveat, when filed with the registrar in the first instance, \$10.
- 4 Examining copies of instruments on file, when prepared by a lawyer, in addition to the fee for a certificate, if required, per page, \$0.50.
- 5 Photocopy of documents, in addition to the fee for a certificate, if required, per page, \$0.50.

9 Jly 99 cA-4.1 Reg 1.

