



Ohio Revised Code

Section 2109.32 Hearing on fiduciary's account.

Effective: January 13, 2012

Legislation: Senate Bill 124 - 129th General Assembly

(A) Every fiduciary's account required by section 2109.301, 2109.302, or 2109.303 of the Revised Code shall be set for hearing before the probate court. The hearing on the account shall be set not earlier than thirty days after the filing of the account.

At the hearing upon an account required by section 2109.302 or 2109.303 of the Revised Code and, if ordered by the court, upon an account required by section 2109.301 of the Revised Code, the court shall inquire into, consider, and determine all matters relative to the account and the manner in which the fiduciary has executed the fiduciary's trust, including the investment of trust funds, and may order the account approved and settled or make any other order that the court considers proper. If, at the hearing upon an account, the court finds that the fiduciary has fully and lawfully administered the estate or trust and has distributed the assets of the estate or trust in accordance with the law or the instrument governing distribution, as shown in the account, the court shall order the account approved and settled and may order the fiduciary discharged. Upon approval of a final and distributive account required by division (B)(1) of section 2109.301 of the Revised Code, the court may order the surety bond for the fiduciary terminated. Unless otherwise ordered by the court, the fiduciary shall be discharged without further order twelve months following the approval of the final and distributive account.

(B)(1) An administrator or executor filing an account pursuant to section 2109.301 of the Revised Code shall provide at the time of filing the account a copy of the account to each heir of an intestate estate or to each beneficiary of a testate estate. An administrator or executor is not required to provide a copy of the account to any of the following:

(a) An heir or a beneficiary whose residence is unknown;

(b) A beneficiary of a specific bequest or devise who has received the beneficiary's distribution and for which a receipt has been filed or exhibited with the court.



(2) An administrator or executor filing an account pursuant to section 2109.301 of the Revised Code shall file with the probate court a certificate of service of account prior to or simultaneously with the filing of the account.

(3) The probate court shall not approve the final account of any executor or administrator until the following events have occurred:

(a) Three months have passed since the death of the decedent.

(b) The surviving spouse has filed an election to take under or against the will, or the time for making the election has expired.

(4) If an administrator or executor learns of the existence of newly discovered assets after the filing of the final account or otherwise comes into possession of assets belonging to the estate after the filing of the final account, the executor or administrator shall file a supplemental final account with respect to the disposition of the assets and shall provide a copy of the supplemental final account to each heir of an intestate estate or to each beneficiary of a testate estate, as provided in division (B)(1) of this section and subject to the exceptions specified in divisions (B)(1)(a) and (b) of this section.

(C) The rights of any person with a pecuniary interest in the estate are not barred by approval of an account pursuant to divisions (A) and (B) of this section. These rights may be barred following a hearing on the account pursuant to section 2109.33 of the Revised Code.