

**FEEES OF THE PUBLIC GUARDIAN AND TRUSTEE**  
*(pursuant to s. 8(2) of the Public Guardian and Trustee Act,  
R.S.O. 1990, c. P.51, as amended)*

**I, LOUISE STRATFORD, HEREBY ESTABLISH THE FEES OF  
THE PUBLIC GUARDIAN AND TRUSTEE AS FOLLOWS, EFFECTIVE  
SEPTEMBER 1, 2004:**

**A. SERVICES TO INCAPABLE CLIENTS AND ABSENTEES**

1. Compensation: Notwithstanding the *Ontario Disability Support Program Act*, compensation at the rate of:  
3.0% on capital and income receipts;  
and  
3.0% on capital and income disbursements,  
payable monthly by the client.
2. Care and Management Fee: Notwithstanding the *Ontario Disability Support Program Act*, a care and management fee of 3/5 of 1% per annum on the average annual value of the assets under management, payable monthly by the client.
3. Client Overdrafts: A fee equivalent to the interest rate from time to time under s. 1(a) of the Certificate of the Public Guardian and Trustee, pursuant to s. 13.1(1) of the *Public Guardian and Trustee Act*, to be calculated on the daily balance and payable monthly by the client.
4. Investigations: For any investigation relating to a client, including preparation of reports, a fee of \$100./hr, payable by the client.

## 5. Client Legal Services:

- (a) Consultation and Advice: To clients, Client Representatives or other employees of the Public Guardian and Trustee, at the hourly rate of legal counsel providing the service, payable by the client.
- (b) Clients' Interests in Estates:
- (i) For collection of bequests to clients and reviewing accounts of estate trustees where no passing of accounts is scheduled, at the hourly rate of legal counsel and staff providing the service, payable by the client.
  - (ii) For passings of accounts without a hearing, costs to be requested in accordance with Tariff C of the Rules of Civil Procedure, to be paid by the estate or by the client if not ordered to be paid out of the estate.
  - (iii) For contested passings of accounts, or where the costs exceed the amount of costs allowed by Tariff C, costs to be requested at the hourly rate of legal counsel and staff providing the service, to be paid by the estate or by the client if not ordered to be paid out of the estate.
- (c) Family Law: For consultation, advice, negotiation of a separation agreement, domestic contract, support, division of property, election under the *Family Law Act* or any other proceedings under the *Family Law Act* or *Divorce Act*, at the hourly rate of legal counsel and staff providing the service, payable by the client.
- (d) Sale or Purchase of Real Estate: For all legal services rendered in relation to the sale of real property:
- (i) On a sale price of less than \$75,000, a minimum fee of \$500.;

- (ii) On a sale price between \$75,001. and \$250,000. a fee of not less than \$500. and not more than \$750.;
- (iii) On a sale price between \$250,000. and \$500,000., a fee of not less than \$750. and not more than \$1,000.;
- (iv) On a sale price over \$500,000, a fee of not less than \$1,000. and not more than \$1,500.;

in addition to disbursements, payable by the client.

- (e) Transmission Application: \$150. per application or Document General, or Registration of Interest payable by the client upon registration. on Title (or Removal):
  - (f) Discharge of Mortgage: \$175. each, payable by the mortgagor.
  - (g) Other Legal Services: For any other legal service rendered to a client, at the hourly rate of legal counsel providing the service, payable by the client.
6. Review Fee for Applications to replace the Public Guardian and Trustee as statutory guardian under the *Substitute Decisions Act*: \$382., payable upon issuance of the Certificate of the Public Guardian and Trustee.

## **B. INCOME TAX PREPARATION FEES:**

7. (a) New clients requiring tax returns for previous years which are unfilled, including research for income and liabilities and file set-up: \$100./hr.  
(in addition to Basic Fees for preparation of outstanding T1 Returns noted below)

(b) T1 Returns, Basic Fees, payable by clients, estates and trusts:

- (i) Taxable income of \$0 to \$5,000. \$15.
- (ii) Taxable income of \$5,001. to \$10,000. \$25.
- (iii) Taxable income of \$10,001. to \$20,000. \$75.
- (v) Taxable income of \$20,001. to \$30,000. \$100.
- (v) Taxable income of \$30,001. to \$40,000. \$125.

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|-----------------------------------------------|--------|
| (vi) Taxable income of \$40,001. to \$50,000. | \$150. |
| (vii) Taxable income of \$50,001. and over    | \$175. |
- (c) In addition to Basic Fees listed in paragraph (b) above, additional fees are payable for preparation of the following Schedules, as indicated:
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|---------------------------------------------------------------------------------------------------------------|------------|
| (i) Schedule 3 Capital Gains and Losses                                                                       | \$100.     |
| (ii) Schedule 4 Investment Income                                                                             | \$50.      |
| (no fee for Schedule 4 where only investment income is interest income from OPGT prescribed rate of interest) |            |
| (iii) T2032 Professional Income                                                                               | \$100.     |
| (iv) T2042 Farming Income                                                                                     | \$100.     |
| (v) T2124 Business & Commission                                                                               | \$100.     |
| (vi) T776 Real Estate Rentals                                                                                 | \$100.     |
| (vii) Other Schedules                                                                                         | \$100.     |
| (viii) Additional research & evaluation required to                                                           |            |
| (ix) complete any Schedule                                                                                    | \$100./hr. |
- (d) Terminal T1 Returns \$100.hr. with a 2 hr. minimum
- (e) Basic T3 Returns, payable by estates and trusts: \$100./hr. with a minimum of:
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|---------------------------------------------------------------|--------|
| (i) New estates or trusts (2 hr. min):                        | \$200. |
| (ii) Taxable Income of \$0 to \$10,000. (1 hr. min.)          | \$100. |
| (iii) Taxable Income of \$10,001. to \$15,000. (1.5 hr. min.) | \$150. |
| (iv) Taxable Income of \$15,001. and over (2 hr. min.)        | \$200. |
- (f) T3s for Beneficiaries of estates or trusts, payable by estates or trusts:
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|--------------------------------------------------|-----------------------------------------|
| (i) T3 supplementary for resident of Canada:     | (included in Basic Fees for T3 Returns) |
| (ii) T3 supplementary for non-resident of Canada | \$40.                                   |

**C. SPECIALIZED FINANCIAL SERVICES:**

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|--------------------------------------------------------------|------------|
| (i) Professional Accountant (C.A., C.G.A., C.M.A. or C.P.A.) | \$150./hr. |
| (ii) Certified Financial Planner (C.F.P.)                    | \$150./hr. |
| (iii) Accounting student                                     | \$75./hr.  |

- (iv) Review of private guardian's Management Plan of assets over \$200,000., in an Application to Replace the PGT, an Application under the *Substitute Decisions Act* or an approval of an amended Management Plan: \$150.

#### D. ADMINISTRATION OF ESTATES, TRUSTS AND SPECIALIZED PROPERTY

8. (a) Compensation for the administration of estates or trusts pursuant to the *Crown Administration of Estates Act* or the *Estates Act*: 3.0% on capital and income receipts; and 3.0% on capital and income disbursements; payable monthly by the estate or trust.
- (b) Compensation for the administration of trusts under the *Trustee Act* or the *Victims' Right to Proceeds of Crime Act, 1994*: 3.0% on capital and income receipts; and 3.0% on capital and income disbursements, payable monthly by the trust.
9. Compensation for the administration and management of perpetual care funds under the *Cemeteries Act*: 3.0% on capital and income receipts; and 3.0% on capital and income disbursements; 0.0% on the distribution of annual net income of the trust for the perpetual care of cemeteries, payable monthly by the trust.
10. Care and Management Fee for estates or trusts under the *Estates Act* or *Crown Administration of Estates Act* or trust assets managed under the *Trustee Act* or *Victims' Right to Proceeds of Crime Act, 1994* or the *Cemeteries Act*: 3/5 of 1% per annum of the average annual value of the assets under management payable monthly by the estate or trust.
11. Overdrafts: A fee equivalent to the interest rate from time to time under s. 1(a) of the Certificate of the Public Guardian and Trustee, pursuant to s. 13.1(1) of the *Public Guardian and Trustee Act*, to be calculated on the daily balance and

payable monthly by the estate or trust.

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| 12. | Consent to the Revival of a Corporation:                                                                                                        | \$150.00, payable by the applicant.                                                                                                                                                                                                                                         |
| 13. | Mortgagee's Letters:                                                                                                                            | For preparation of a requested letter confirming that the Public Guardian and Trustee does not have an interest or object to the sale of real property of a dissolved corporation under power of sale, a fee of \$100. per dissolved corporation, payable by the applicant. |
| 14. | Taking possession or acquiring property or estates under the <i>Escheats Act</i> :                                                              | A fee of 10% of the total value of the property or estates, to be deducted from the property or estate.                                                                                                                                                                     |
| 15. | Legal Services:                                                                                                                                 |                                                                                                                                                                                                                                                                             |
| (a) | Registration of Cautions on real property under the <i>Estates Administration Act</i> or preparation of a Withdrawal of Caution:                | \$150., payable by the estate upon registration of a Caution on title; and \$150. payable by the estate or applicant for preparation of a Withdrawal of Caution.                                                                                                            |
| (b) | Preparation of a Discharge of Mortgage:                                                                                                         | \$175., payable by the mortgagor.                                                                                                                                                                                                                                           |
| (c) | Preparation and execution of a Transfer, Release or Assignment of a corporate or Crown interest in property, not requiring an Order-in-Council: | Fee at the hourly rate of legal counsel and staff providing the service, with a minimum fee of \$400., payable by the applicant.                                                                                                                                            |
| (d) | Claims against Estates of Deceased Persons:                                                                                                     | Fee at the hourly rate of legal counsel and staff providing the service, payable by the estate.                                                                                                                                                                             |
| (e) | Redemption of shares of Dissolved Corporations:                                                                                                 | \$50./hr. for each hour, payable by the applicant or shareholder.                                                                                                                                                                                                           |

- (f) Preparation of Agreements relating to Corporations: At the hourly rate of legal counsel and staff providing the service, payable by the corporation.
- (g) Sale of Real Property:
- (i) On a sale price of less than \$75,000, a minimum fee of \$500.;
  - (ii) On a sale price between \$75,001. and \$250,000. a fee of not less than \$500. and not more than \$750.;
  - (iii) On a sale price between \$250,000. and \$500,000., a fee of not less than \$750. and not more than \$1,000.;
  - (iv) On a sale price over \$500,000, a fee of not less than \$1,000. and not more than \$1,500.;
- in addition to disbursements, payable by the estate, trust or corporation.
- (h) Review of Proof of Identity Affidavit in the Estate of a Deceased Person: \$50. per affidavit, payable by the estate.
- (i) Services relating to an Order-in-Council: In the estate of a deceased person, at the hourly rate of legal counsel and staff providing the service, with a minimum fee of \$300., payable by the estate.
- Relating to a dissolved corporation, at the hourly rate of legal counsel providing the service, with a minimum fee of \$800., payable by the applicant.
- (i) Review of documents required to establish heirship to the estate of a deceased person: At the hourly rate of legal counsel providing the service, payable by the estate.
- (j) Legal Services relating to the administration of a deceased person's estate: Based on the value of the estate, with a minimum fee of \$500.
- (i) On the first \$10,000.: 3%
  - (ii) On the next \$90,000. 2%
  - (iii) On the next \$200,000. 1.25%
  - (iv) On the next \$400,000. .5%,
  - (v) On an estate value exceeding \$700,000., a maximum of .2%

on the amount over \$700,000., payable by the estate.

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| (k) | Other Legal Services relating to estates of deceased persons, trusts or dissolved corporations: | At the hourly rate of legal counsel or staff providing the service, to be paid by the estate, trust or corporation.   |
| (l) | Any legal service relating to the <i>Victims' Right to Proceeds of Crime Act, 1994</i> :        | At the hourly rate of legal counsel or staff providing the service, to be paid out of the trust or proceeds of crime. |

## **E. CHARITABLE PROPERTY SERVICES**

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| 16. | Reviewing an application to continue an Ontario or extra-provincial corporation under the <i>Corporations Act</i> ; to transfer an Ontario corporation to another jurisdiction or to <i>Ontario Cooperative Corporations Act</i> ; or to surrender a corporation's charter and terminate its existence: | \$150. payable by the applicant at the time of delivery to the Public Guardian and Trustee.                                 |
| 17. | Reviewing an application to incorporate a charitable corporation; for amalgamation, payable for each amalgamating corporation; for revival; for an amendment to an incorporating, amending or previously approved document:                                                                             | \$150. payable by the applicant at the time of delivery to the Public Guardian and Trustee.                                 |
| 18. | Legal Services relating to Charitable Property:                                                                                                                                                                                                                                                         |                                                                                                                             |
|     | (a) Concerning the administration of interests subject to compliance with the <i>Charitable Gifts Act</i> :                                                                                                                                                                                             | At the hourly rate of legal counsel and staff providing the service, payable by the estate trustee, trustee or corporation. |
|     | (b) Concerning the administration of charities, estates and charitable interests,                                                                                                                                                                                                                       | At the hourly rate of legal counsel and staff providing the service, payable by the estate trustee, trustee or corporation. |



under the *Charities Accounting Act*:

- (c) Passings of Accounts: Where no attendance is required at a hearing for the passing of accounts, costs in accordance with Tariff C of the Rules of Civil Procedure, payable by the applicant, estate trustee, trustee or corporation;
- Where the hourly rate exceeds Tariff C on a passing where no attendance or hearing is required, solicitor-client costs on the basis of time spent by legal counsel and staff providing the service, payable by the applicant, estate trustee, trustee or corporation.
- Where the passing of accounts is contested, at the hourly rate of legal counsel and staff providing the service, payable by the applicant, estate trustee, trustee or corporation.
- (d) Reviewing an application for an order under s. 13 of the *Charities Accounting Act*: \$500., payable by the applicant at the time of delivery of the application to the Public Guardian and Trustee.
- (e) Responding to or initiating cy-pres applications and all other legal services: At the hourly rate of legal counsel and staff providing the service, payable by the applicant, estate trustee, trustee or corporation.

*NOTE: G.S.T. is not payable on any service rendered under Section E of this Fee Schedule relating to Charitable Property.*

## **F. LITIGATION SERVICES**

19. Passings of Accounts: Where no attendance is required at a

hearing for the passing of accounts, costs in accordance with Tariff C of the Rules of Civil Procedure, payable by the estate, trust or incapable person;

Where the passing of accounts is contested, or where the costs exceed the amount allowed under Tariff C, solicitor-client costs at the hourly rate of legal counsel and staff providing the service, payable by the estate, trust or incapable person.

20. For all other litigious matters, including but not limited to applications under the *Substitute Decisions Act*, family law, estate litigation or other civil litigation: At the hourly rate of legal counsel and staff providing the service, payable by the opposing party, where possible, or, in the alternative, by the client or estate.

21. For litigation services rendered to clients for whom the Public Guardian and Trustee acts as litigation guardian or legal representative under any rule of Court or by court Order: At the hourly rate of legal counsel or staff providing the service, payable by the opposing party, where possible, or, in the alternative, by the client or estate.

**G. OTHER LEGAL SERVICES**

22. For any legal service provided by the Public Guardian and Trustee not specifically listed in this Schedule: At the hourly rate of legal counsel and staff providing the service.

23. The hourly rates of legal counsel and legal staff are as follows:

Counsel:

<i>No. of Years of Experience</i>	<i>Rate per Hour</i>
0 to 2 years	\$150.
3 to 5 years	\$175.
6 to 8 years	\$200.
9 to 10 years	\$225.
Over 10 years	\$250.
 Articling Students:	 \$100.
 Law Clerks and Paralegals:	 \$80.

The Public Guardian and Trustee may designate counsel in the Office of the Public Guardian and Trustee who may charge up to an additional \$50.00 per hour for specialized legal services. **[No counsel have been so designated as of September 1, 2004.]**

**H. ACCOUNTANT OF THE SUPERIOR COURT OF JUSTICE**

- 24. Compensation on trusts held for minors, incapable adults under a mental disability person and absentees: 3.0% on capital and income receipts; and 3.0% on capital and income disbursements, payable monthly by the minor, incapable or trust.
- 25. Care and Management Fee on Trusts managed for minors, Incapable adults under a mental Disability and absentees: 3/5 of 1% per annum on the average annual value of the trust under management, payable monthly by the minor, incapable person, trust or absentee.
- 26. Care and Management Fee on money paid into Court by or on behalf of a party to litigation (who are not minors or mentally incapable adults), whether on Consent or pursuant to a Court Order: 3/5 of 1% per annum on the average annual value of the funds under management payable monthly out of the funds held in Court.
- 27. Fee for the taking of an Affidavit: \$10., payable by the affiant. or Declaration by a Commissioner for taking Oaths:

28. Any other fee of the Accountant of the Superior Court of Justice, as provided by a statute, regulation or any Rule of Court: As provided by the statute, regulation or rule.

### I. MISCELLANEOUS FEES

29. Reviewing applications under the *Substitute Decisions Act* for a court-appointed guardian of property or guardian for personal care, or an application to vary a Management plan, Guardianship plan, sale of real estate or proceeding for directions, by a proposed or existing guardian or attorney under a continuing power of attorney: \$250. per application, payable by the incapable person or applicant at the time of service upon the Public Guardian and Trustee.
30. Review and approval of an amendment to a Guardianship plan or Management plan by a *Guardian*: \$50., payable by the guardian, out of the estate of the incapable person.
31. Investigations under ss. 27 or 62 of the *Substitute Decisions Act*, as amended: \$100. per hour, including preparation of reports, payable by the incapable person.
32. Mediation Services under section 88 of the *Substitute Decisions Act*, or on consent of the parties: \$100. per hour, including pre-mediation preparation and preparation of reports.
33. Policy Manuals: A fee of \$100. for a copy of any existing policy

or procedural manual of the Office of the Public Guardian and Trustee.

- 34. Disbursements:
  - (a) Travel:
    - Within the geographical limits defined by the Ministry of the Attorney General as Southern Ontario: \$.30 per km.
    - Within the geographical limits defined by the Ministry of the Attorney General as Northern Ontario: \$.30.5 per km.
  - (b) Long distance telephone charges: For telephone calls outside Ontario, at the rate charged by the service provider.
  - (c) Fax transmissions: \$.50 per page within Ontario. Outside Ontario, \$.50 per page in addition to long distance telephone charges.
  - (d) Photocopying: \$.20 per page.
  - (e) Agents and Service Providers: For any service or agent's fee payable to an agent or service provider to the Office of the Public Guardian and Trustee, as invoiced by the agent or service provider, payable by the incapable client, estate or trust.
  - (f) G.S.T. Payable on all services rendered by the Public Guardian and Trustee, except for those services listed in Section D relating to Charitable Property.
- 35. Waiver of Fees: The Public Guardian and Trustee may waive any fees under this Schedule in her absolute discretion, in cases of hardship or otherwise.

**THIS SCHEDULE PREVAILS OVER FEES OF THE PUBLIC GUARDIAN AND TRUSTEE UNDER ANY OTHER ACT, EXCEPT s. 40(3) OF THE SUBSTITUTE DECISIONS ACT, IN ACCORDANCE WITH s. 8(4) OF THE PUBLIC GUARDIAN AND TRUSTEE ACT, R.S.O. 1990, c. P. 51, as amended.**

July 15, 2004

“Louise Stratford”  
**LOUISE A. STRATFORD,**  
**PUBLIC GUARDIAN AND TRUSTEE**

APPROVED BY THE ATTORNEY GENERAL, pursuant to s. 8(2) of the Public Guardian and Trustee Act.

"Christopher Bentley"

Acting **ATTORNEY GENERAL**