



Ohio Revised Code

Section 2109.33 Service of additional notice - exceptions to account.

Effective: January 13, 2012

Legislation: Senate Bill 124 - 129th General Assembly

A fiduciary may serve notice of the hearing upon the fiduciary's account to be conducted under section 2109.32 of the Revised Code, or may cause the notice to be served, upon any person who is interested in the estate or trust, including creditors as the court may direct. The probate court, after notice to the fiduciary upon the motion of any interested person for good cause shown or at its own instance, may order that a notice of the hearing is to be served upon persons the court designates.

The notice shall be made by mail in addition to service by publication, shall set forth the time and place of the hearing, and shall specify the account to be considered and acted upon by the court at the hearing and the period of time covered by the account. It shall contain a statement to the effect that the person notified is required to examine the account, to inquire into the contents of the account and into all matters that may come before the court at the hearing on the account, and to file any exceptions that the person may have to the account at least five days prior to the hearing on the account, and that upon the person's failure to file exceptions, the account may be approved without further notice. If the person to be notified was not a party to the proceeding in which any prior account was settled, the notice, for the purpose of barring any rights possessed by that person, may include and specify the prior accounts and the periods of time covered by them. In that event, the notice shall inform the person notified that the approval of the account filed most recently will terminate any rights possessed by the person to vacate the order settling each prior account so specified, except as provided in section 2109.35 of the Revised Code, and shall further inform the person that, under penalty of losing those rights, the person shall examine each prior account so specified, shall inquire into its contents, and, if the person considers it necessary to protect the person's rights, shall take the action with respect to the person's rights that is permitted by law.

The notice of the hearing upon an account shall be served at least fifteen days prior to the hearing on the account. Any competent person may waive service of notice and consent to the approval of any account by the court. Waivers of service and consents to approval shall be recorded with the account.



Any person interested in an estate or trust may file exceptions to an account or to matters pertaining to the execution of the trust. All exceptions shall be specific and written. Exceptions shall be filed and a copy of them furnished to the fiduciary by the exceptor, not less than five days prior to the hearing on the account. The court for cause may allow further time to file exceptions. If exceptions are filed to an account, the court may allow further time for serving notice of the hearing upon any person who may be affected by an order disposing of the exceptions and who has not already been served with notice of the hearing in accordance with this section.

A probate court, by local rule, may require that notice of the hearing on a final account be given to all heirs in an intestate estate and to all residuary beneficiaries in a testate estate.

Any notice that is required or permitted by this section or by any local rule adopted under authority of this section shall be served, and any waiver of the right to receive any notice of those types may be waived, in accordance with the Rules of Civil Procedure.