

SMALL ESTATES / PETITION FOR ASSIGNMENT INSTRUCTIONS (MCL 700.3982)

MACOMB COUNTY PROBATE COURT

Whether an estate qualifies as a “Small Estate” depends on the value of the property the decedent owned at the time of death. The dollar limit for a “small estate” can change each year.¹ If the value of a decedent’s assets is at or less than the date-of-death Small Estate threshold for the year of death (shown on the attached chart), and if satisfactory evidence shows payment of funeral and burial expenses or reimbursement to the person who paid them, the Court may issue an order assigning the decedent’s property. In this process, a decedent’s property can be assigned in the following order:

1. To pay unpaid funeral and burial expenses or to reimburse the person that paid those expenses,
2. To the surviving spouse, if any, or
3. If there is no spouse, to the decedent’s heirs.

The decedent must have been either a Macomb County resident or a non-resident of Michigan who left property in Macomb County. The Petition and Order for Assignment ([PC 556](#)) must be filled out completely. A copy of the decedent’s death certificate, the funeral and burial invoices / statement(s) and any receipts for any paid funeral / burial expenses (establishing who paid) must also be attached. Completion of a Testimony to Identify Heirs ([PC565](#)) is not required but may assist you with identifying the proper heirs. Careful attention must be given to the list of names and the relationships of the heirs, i.e., children of a deceased heir are entitled to their parent’s share.

CHECKLIST FOR PETITIONER

- The decedent was a Macomb County resident or a non-resident of Michigan who left property in Macomb County.
- Petition and Order for Assignment ([PC 556](#)) is complete, signed and dated.
- Protected Personal Identifying Information is complete and attached. ([MC 97](#))
- The total gross estate, less unpaid funeral or burial expenses and/or real property liens, does not exceed the date-of-death small estate threshold listed in the attached table. **Note:** Real property lien deductions may not exceed \$250,000 as adjusted annually for the cost of living in calculating the small estate threshold, however, if the date of death is on or after March 28, 2013, the total real property lien amount may be deducted in Petition Paragraph 3. Check which of the following applies:
 - If date of death was prior to January 1, 2024, the **gross value** of the estate (Value of assets minus funeral and burial expenses), must not exceed the small estate threshold. (Example - for date of death in 2023: \$27,000).
 - If date of death was after January 1, 2024, the **net value** of the estate (Value of assets minus real estate liens up to \$250,000 and minus funeral and burial expenses), must not exceed the small estate threshold. (For January 1, 2024 to February 20, 2024: \$28,000. As of February 21, 2024: \$50,000.).
- A copy of decedent’s death certificate is attached.

¹ The statute, MCL 700.3982, refers to an eligibility limit of \$15,000. The limit is indexed for inflation every year, as shown on the attached chart.

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- [] Documentation showing the VALUE of ALL DECEDENT’S ASSETS as of the date of death.
 - For **Bank Accounts**, a statement showing the name of the bank, the account number(s), and the balance as of the date of death. For **stocks and bonds**, show the name of corporation, number of shares, price per share and total value. *{continued on following page}*
 - For **autos, trucks, boats, etc.** include a description and the vehicle identification number.
 - For **real estate**, list the complete legal description and parcel / tax I.D., not just the street address.
 - Examples of supporting documentation: statements or prospectus showing stock values, KBB printouts or information from an auto dealer showing value of the vehicle. For real estate, a tax or assessor’s statement showing the state equalized value (“SEV”) for the year of death.
 - ***If you do not have access to the documentation identifying the bank account balance, first complete the PETITION AND ORDER FOR DISCOVERY (PC556A). Form PC556A MUST BE FILED PRIOR TO filing the PETITION FOR ASSIGNMENT.***

- [] A copy of paid funeral and/or burial statement(s) are attached (with receipt, cancelled check, etc. showing the payor), OR a copy of the unpaid funeral invoice.

- [] If seeking a real estate lien deduction, supply a copy of a deed showing decedent’s ownership, AND a mortgage statement or other documentation showing a lien on the same real estate.

- [] Filing fee and inventory fee payable to Macomb County Probate Court must be enclosed:

Filing Fee	\$	25.00	
Certified Copy Fee	\$	12.00	
*Inventory Fee	\$	_____	(See Inventory fee calculation instructions)
Total Enclosed:	\$	_____	**

***Inventory Fee Calculations:** The inventory fee is based on the **total gross value** prior to January 1, 2024, or the **total inventory value** after January 1, 2024, as listed in paragraph 3 of the Petition for Assignment. See the Inventory Fee at the [Michigan Courts Inventory Calculator](https://www.courts.michigan.gov/courts/trial-courts/inventory-calculator/) at <https://www.courts.michigan.gov/courts/trial-courts/inventory-calculator/>.

**Fee waivers cannot be accepted for any Decedent Estates.

NOTE: For 63 days from the date of the Order for Assignment, the share of each heir other than a surviving spouse or minor child shall be subject to any unsatisfied debt of the Decedent, up to the value of property received through the Order. MCL 700.3982.

YOU ARE RESPONSIBLE FOR THE PROPER COMPLETION OF ALL NECESSARY FORMS AND IF AN ORDER OF ASSIGNMENT IS ENTERED, FOR DISTRIBUTING ASSETS, AND DETERMINING WHAT IS REQUIRED TO DISTRIBUTE ASSETS.

THE LAW PROHIBITS COURT PERSONNEL FROM GIVING LEGAL ADVICE.

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**SMALL ESTATE THRESHOLD BY YEAR
PETITION FOR ASSIGNMENT**

DATE OF DEATH	AMOUNT
02/21/2024 - Present	\$50,000
01/01/2024 - 02/20/2024	\$28,000
2023	\$27,000
2022	\$25,000
2021	\$24,000
2020	\$24,000
2019	\$23,000
2018	\$23,000
2017	\$22,000
2016	\$22,000
2015	\$22,000
2014	\$22,000
2013	\$21,000
2012	\$21,000
2011	\$20,000
2010	\$20,000
2009	\$20,000
2008	\$19,000
2007	\$19,000
2006	\$18,000
2005	\$18,000
2004	\$17,000
2003	\$17,000
2002	\$17,000
2001	\$16,000
10/01/1994 - 12/31/2000	\$15,000
12/13/1984 - 09/30/1994	\$5,000
07/01/1979 - 12/12/1984	\$2,500
10/01/1972 - 06/30/1979	\$1,500
08/28/1964 - 09/30/1972	\$1,000
09/03/1949 - 08/27/1964	\$500
09/10/1942 - 09/02/1949	\$200