

The following apply to accountings: Every account shall be set for hearing. Pursuant to R.C. 2109.33, a copy of every account and notice of hearing shall be served by the fiduciary upon every heir, beneficiary, interested party and such other persons as the Court designates. For purpose of this rule “interested party” is defined as (1) all known intestate beneficiaries in the case of an intestacy; (2) any surviving spouse and all residuary beneficiaries of a testate estate; (3) legatees and devisees whose bequests have not been satisfied; (4) in guardianships, all known next of kin of the ward; (5) for a Testamentary Trust, all known beneficiaries in the trust; (6) for an inventory in a testate estate, all testate beneficiaries; and (7) in cases of reported insolvency, all creditors who have both (a) filed claims, and (b) appeared at the insolvency hearing.

The Court, pursuant to Civ.R. 73(E)(7), directs that service of the Notice of Hearing On Account (SPF 13.5), in addition to the other methods provided in Civ.R. 73(E)(6), may be served by written notice mailed by ordinary U.S. Mail, postage prepaid and evidenced by a U.S. Postal Service Certificate of Mailing bearing a postmark. If the mailing is returned undeliverable by the U.S. Postal Service, then the service shall be deemed incomplete and the fiduciary shall complete service in another authorized manner.

Prior to the hearing on the account, every fiduciary filing an account must also file:

- (1) a Certificate of Service of Notice of Hearing on Account (Loc. F. 13.9A); or
- (2) for each person required to be served, either:
 - (a) A Waiver of Notice of Hearing on Account (SPF 13.7) or a Waiver of Notice of Hearing and Consent to Account (Loc. F. 13.7A); or

(b) A proof of service of Notice of Hearing in a manner approved for service in the Rules of Civil Procedure. If certified mail return receipts or U.S. Postal Certificates of Mailing are used as evidence, photocopies of the originals shall accompany the filing.

The Court prefers that the certificates of service, waivers and proof of service be filed contemporaneously with the filing of the account.

Pursuant to Sup.R. 64 (E) a final or distributive account shall not be approved until all court costs have been paid.