

JUDICIAL COUNCIL OF CALIFORNIA

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INVITATION TO COMMENT SPR22-16

Title	Action Requested
Rules and Forms: Small Estate Disposition	Review and submit comments by May 13, 2022
Proposed Rules, Forms, Standards, or Statutes	Proposed Effective Date
Adopt form DE-300; revise forms DE-305, DE-310, DE-315	Forms are effective April 1, 2022, and are circulating for comment after approval
Proposed by	Contact
Probate and Mental Health Advisory Committee Hon. Jayne Chong-Soon Lee, Chair	Corby Sturges, 415-865-4507 corby.sturges@jud.ca.gov

Executive Summary and Origin

Assembly Bill 473 (Stats. 2019, ch. 122) added section 890 to the Probate Code. Section 890 requires the Judicial Council, beginning April 1, 2022, and every three years thereafter, to adjust the statutory amounts of the property values used to determine eligibility for various procedures to succeed to a decedent's interest in property without administration. The council must determine the amount of each adjustment based on a statutory formula based on the change in the United States Consumer Price Index over a period of three years ending with the December immediately preceding the adjustment. In addition, after adjusting the amounts, the council must publish a list of the newly effective amounts with the date of the next scheduled adjustment. The Judicial Council adopted and revised the forms in this proposal to fulfill these legislative mandates and otherwise bring the forms into conformity with current law and form standards.

Because the December 2021 Consumer Price Index was not released until January 12, 2022, form DE-300 was adopted and forms DE-305, DE-310, and DE-315 were revised before circulation for comment to take effect on April 1, 2022, as required by Probate Code section 890. The Probate and Mental Health Advisory Committee is now circulating the new and revised forms for comment, and will recommend further revisions, if appropriate, based on comments received.

Background

Effective January 1, 2020, Assembly Bill 473 amended multiple sections in chapter 6 (commencing with section 6600) of part 3 of division 6 and in division 8 (commencing with

This proposal has not been approved by the Judicial Council and is not intended to represent the views of the council, its Rules Committee, or its Legislation Committee. It is circulated for comment purposes only.

section 13000) of the Probate Code to adjust the amounts of the property values used to determine eligibility for various procedures to succeed to a decedent's interest in property without estate administration proceedings.¹ As discussed above, that bill also added section 890 to the code to require the Judicial Council, beginning April 1, 2022, and every three years thereafter, to adjust those statutory dollar amounts in effect immediately before that date. (Prob. Code, § 890(a)–(b).) These amounts set upper limits on the value of a decedent's estate or specific property therein for purposes of determining eligibility for succession to particular items of the decedent's real or personal property without full probate administration.² By law, the council must determine the amount of each adjustment based on the change in the United States city average of the Consumer Price Index for All Urban Consumers, as published by the United States Bureau of Labor Statistics, from the December 40 months before the adjustment (here, December 2018) to the December immediately preceding the adjustment (here, December 2021) and round each adjusted amount to the nearest \$25.³ (*Id.*, § 890(b).) After adjusting the amounts, the council must publish a list of the newly effective amounts with the date of the next scheduled adjustment. (*Id.*, § 890(c).) The adjusted amounts apply only to the estate or property of a decedent who dies on or after the date of adjustment. (*Id.*, § 890(d).)

The Proposal

The proposal was required to take effect by April 1, 2022, to fulfill the Judicial Council's statutory mandate and to provide putative successors in interest to decedents' property with accurate information to help them determine whether they might collect property using one of the summary procedures affected by the adjustments.

Maximum Values for Small Estate Set-Aside & Disposition of Estate Without Administration (form DE-300)

Form DE-300 was adopted for mandatory use for publishing the adjusted maximum values of estates and specific property to determine eligibility for various summary disposition procedures under sections 6600–6613 and 13000–13606, as required by section 890(c), and for attaching to affidavits or petitions as required by sections 13101, 13152, 13200, and 13601.

To fulfill the first requirement, the form lists each code section that specifies a maximum value, briefly describes the property to which each section applies, lists the adjusted value for each code section, and gives the date of the next scheduled adjustment. The form also lists the existing value under each code section because those values continue to apply to the estates of decedents who died before April 1, 2022.

Sections 13101, 13152, 13200, and 13601 also require an affiant or petitioner who seeks to use the procedure authorized by any of those sections to claim property of a decedent who dies on or

¹ See Prob. Code, §§ 6602, 6609, 13050, 13100, 13101, 13151, 13152, 13154, 13200, 13600, and 13601. All further statutory references are to the Probate Code unless otherwise specified.

² See, e.g., *id.*, § 13100.

³ See United States Bur. Lab. Statistics, Consumer Price Index, at www.bls.gov/cpi/, and data series CUUR0000SA0, searchable at <https://data.bls.gov/cgi-bin/surveymost?cu>. The application of the statutory method to adjust the statutory values is explained and illustrated in Attachment A.

after April 1, 2022, to attach the published list to the applicable affidavit or petition.⁴ The council therefore adopted form DE-300 for mandatory use rather than approving it for optional use.

Affidavit re: Real Property of Small Value (form DE-305)

Form DE-305 must be filed with the proper superior court by a person or persons using the procedure under section 13200 to claim a particular item of a decedent’s real property in California as the decedent’s successor. Effective April 1, 2022, the procedure prescribed by section 890 requires adjusting the maximum value of that property belonging to decedents who die on or after that date from \$55,425 to \$61,500. Form DE-305 refers to \$55,425 in several places. The revisions to form DE-305 removed unnecessary references to \$55,425 and added a reference to \$61,500 to indicate the adjusted value. The revised form also clarified that the existing value continues to apply to the property of a decedent who died before April 1, 2022. The council also revised item 6 on this form to reflect the amendment, by Assembly Bill 976 (Stats. 2017, ch. 319, § 84), of the required manner of delivering the affidavit to any guardian or conservator of the estate of the decedent at the time of the decedent’s death.⁵

Petition to Determine Succession to Real Property (form DE-310) and Order Determining Succession to Real Property (form DE-315)

Forms DE-310 and DE-315 must be used in the summary disposition procedure authorized by sections 13150–13158. Section 13151 authorizes the successor to a decedent’s interest in a particular item of real property, without obtaining letters of administration or awaiting probate of the will, to petition for a court order determining that the petitioner has succeeded to that property subject to specific conditions, including that the gross value of the decedent’s real and personal property in California does not exceed \$166,250, as adjusted periodically in accordance with section 890. Section 13152 specifies the required contents of that petition, and section 13154 authorizes the court to make the requested order if it can and does make specific findings, including a determination that the value of the decedent’s California property does not exceed the statutory limit.

On April 1, 2022, the procedure prescribed by section 890 required adjusting the maximum value of that property from \$166,250 to \$184,500 for decedents who die on or after that date. Form DE-310, the mandatory petition form, and form DE-315, the mandatory order form, both included several references to \$166,250. The revisions to these forms removed unnecessary references to \$166,250 and added a reference to \$184,500 to indicate the adjusted value.⁶ The

⁴ *Id.*, §§ 13101(f) (affidavit to collect or transfer personal property), 13152(e) (petition to determine succession to real property), 13200(f) (affidavit to collect real property of limited value), and 13601(e)(2) (affidavit to collect compensation owed to deceased spouse).

⁵ In addition to these required revisions to form DE-305, the council also revised item 7 to provide a link to the State Controller’s list of probate referees, added item 8b to reflect the option of obtaining the personal representative’s written consent under Probate Code section 13200(a)(7)(B), and revised item 10 to clarify who may sign the affidavit.

⁶ In addition to these required revisions, the council removed the dollar amounts from the form titles to prevent confusion; revised item 10b on form DE-310 to use gender-neutral language; and removed former item 8, which asked for a determination that was not a condition precedent to the issuance of a valid order under section 13154, from form DE-315.

revisions also clarified that the threshold value applicable to the property of a decedent who dies before April 1, 2022, remains unchanged and updated the forms to simplify their language and conform to current law and Judicial Council form standards.

Policy implications

The revisions promote at least two Judicial Council policy objectives—modernization of the rules of court and promotion of access to the courts—by ensuring that the Judicial Council forms reflect accurate legal information that will make it easier for prospective litigants, particularly self-represented litigants, to choose the proper method with which to gain access to the probate court.

Alternatives Considered

The committee considered recommending approval of form DE-300 for optional use. The statutory requirements that a petitioner or an affiant attach the published list of adjusted amounts to specified petitions or affidavits, however, led the committee to recommend the form’s adoption for mandatory use.

The committee also considered, when revising form DE-305, a request to replace the notary public’s certificate of acknowledgment on that form with a jurat. The committee declined that request because section 13200(b) expressly requires a certificate of acknowledgment, not a jurat.⁷

The committee did not consider the alternative of taking no action because the revisions are required to implement statutory changes affecting litigants, including self-represented litigants, effective April 1, 2022, and to bring the forms into compliance with current law.

Fiscal and Operational Impacts

The only fiscal or operational impacts this proposal should have on courts or litigants are the costs of replacing outdated forms and reprogramming digital case management systems. Because the changes are required by statute, their impacts cannot be avoided.

⁷ *Id.*, 13200(b). Compare Civil Code section 1189 and Government Code section 8205(a)(2) (certificate of acknowledgment) with Government Code section 8202 (jurat). Although it appears that a notary would typically execute a jurat when taking an affidavit, the description (in Gov. Code, § 8205(a)(3)) of the notary’s role in taking an affidavit to be presented to a property holder is not completely clear and, therefore, provides insufficient reason to depart from section 13200(b)’s express requirement of a certificate of acknowledgment.

Request for Specific Comments

In addition to comments on the proposal as a whole, the advisory committee is interested in comments on the following:

- Does the proposal appropriately address the stated purpose?

The advisory committee also seeks comments from *courts* on the following cost and implementation matters:

- Would the proposal provide cost savings? If so, please quantify.
- What would the implementation requirements be for courts—for example, training staff (please identify position and expected hours of training), revising processes and procedures (please describe), changing docket codes in case management systems, or modifying case management systems?
- How well would this proposal work in courts of different sizes?

Attachments and Links

1. Forms DE-300, DE-305, DE-310, and DE-315, at pages 6–11
2. Attachment A: *Calculation of Limits on Value of Property or Estates Eligible for Disposition Without Administration (Adjusted April 1, 2022)*
3. Link A: Assem. Bill 473 (Stats. 2019, ch. 122),
https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201920200AB473

**MAXIMUM VALUES FOR SMALL ESTATE SET-ASIDE
& DISPOSITION OF ESTATE WITHOUT ADMINISTRATION**

This form lists the maximum dollar values of a decedent's estate or specific property in that estate, as of the date of the decedent's death, for purposes of determining eligibility for

- (1) an order setting the estate aside for the decedent's surviving spouse and minor children; or
- (2) disposition of the estate or specific real or personal property in the estate informally, without full administration.

NOTE: The values in the left column apply to the estate of a decedent who died before April 1, 2022. The values in the right column apply to property of a decedent who died on or after April 1, 2022.

The amount of the adjustment of the prior values is based on the change in the United States city average of the Consumer Price Index for All Urban Consumers for the three-year period ending December 31, 2021, with each adjusted value rounded to the nearest \$25. (See Prob. Code, § 890(b).) Unless otherwise provided by statute after April 1, 2022, these values will next be adjusted April 1, 2025.

<u>Probate Code Section</u>	<u>Description</u>	Amount (for death before Apr. 1, 2022)	Amount (for death on or after Apr. 1, 2022)
1. SMALL ESTATE SET-ASIDE UNDER PROBATE CODE SECTIONS 6600–6613			
§§ 6602, 6609	As of the date of the decedent's death, the net value of the decedent's estate, excluding all liens and encumbrances at the date of death and the value of any probate homestead set apart under Probate Code section 6520, must not exceed:	\$ 85,900	\$ 95,325
2. DISPOSITION OF ESTATE WITHOUT ADMINISTRATION UNDER SECTIONS 13000–13606			
a. PROPERTY EXCLUDED FROM DETERMINING VALUE OF ESTATE			
§ 13050(c)	The amount of any salary or other compensation owed to the decedent, not to exceed:	\$ 16,625	\$ 18,450
b. AFFIDAVIT FOR COLLECTION, RECEIPT, OR TRANSFER OF PERSONAL PROPERTY			
§§ 13100, 13101	The gross value of the decedent's real and personal property in California, excluding the property described in Probate Code section 13050, must not exceed:	\$ 166,250	\$ 184,500
c. PETITION & COURT ORDER DETERMINING SUCCESSION TO PROPERTY			
§§ 13151, 13152, 13154	The gross value of the decedent's real and personal property in California, excluding the property described in Probate Code section 13050, must not exceed:	\$ 166,250	\$ 184,500
d. AFFIDAVIT FOR SUCCESSION TO REAL PROPERTY OF SMALL VALUE			
§ 13200	The gross value of all real property in the decedent's estate located in California, excluding the real property described in Probate Code section 13050, must not exceed:	\$ 55,425	\$ 61,500
e. AFFIDAVIT FOR COLLECTION OF COMPENSATION OWED TO DECEASED SPOUSE			
§§ 13600, 13601	Net salary or other compensation owed, in aggregate, by one or more employers for personal services of the deceased spouse, must not exceed: <i>(This limit does not apply if the decedent was a firefighter or peace officer described in Government Code section 22820(a).)</i>	\$ 16,625	\$ 18,450

NOTICE

If the decedent died on or after April 1, 2022, this form must be attached to

- an affidavit or declaration furnished under Probate Code section 13101;
- a *Petition to Determine Succession to Real Property* (form DE-310) filed under Probate Code section 13151;
- an *Affidavit re: Real Property of Small Value* (form DE-305) filed under Probate Code section 13200; or
- an affidavit or declaration furnished under Probate Code section 13601.

ATTORNEY OR PARTY WITHOUT ATTORNEY STATE BAR NO.:

After recording, return to:

NAME:

FIRM NAME:

STREET ADDRESS:

CITY, STATE, ZIP CODE:

TELEPHONE NO.: FAX NO.:

EMAIL ADDRESS:

ATTORNEY FOR (name):

SUPERIOR COURT OF CALIFORNIA, COUNTY OF

STREET ADDRESS:

MAILING ADDRESS:

CITY AND ZIP CODE:

BRANCH NAME:

FOR RECORDER'S USE ONLY

ESTATE OF (name):	CASE NUMBER:
DECEDENT	

AFFIDAVIT RE: REAL PROPERTY OF SMALL VALUE

FOR COURT USE ONLY

1. The decedent (name):
died on (date):
at (city, state):
2. At least **six months** have passed since the decedent's death. (Attach a certified copy of the decedent's death certificate.)
3. a. The decedent was domiciled in this county at the time of death.
b. The decedent was **not** domiciled in California at the time of death, but the decedent died owning real property in this county.
4. The **gross value**, on the date of the decedent's death, of all real property in the decedent's estate located in California, as shown by the attached inventory and appraisal—excluding the real property described in Probate Code section 13050—did not exceed **\$55,425** if the decedent died before April 1, 2022, or **\$61,500** if the decedent died on or after April 1, 2022.
5. a. The **legal description** and the Assessor's Parcel Number of the particular item of the decedent's real property claimed by the declarant(s) are provided on an attached page titled Attachment 5a, "Legal Description." (Copy legal description **exactly** from deed or other legal instrument.)
b. The decedent's interest in this real property is (specify):
6. Name and address of each guardian or conservator of the decedent's estate at time of death: none are as follows:*

<u>Name</u>	<u>Address</u>

Additional guardians or conservators are identified in Attachment 6.
(* You must deliver a copy of this affidavit and all attachments in the manner provided in Probate Code section 1215 to each guardian or conservator named above. You may use Judicial Council form POS-030 for proof of mailing, form POS-020 for proof of personal service, or form POS-050 for proof of electronic service.)
7. An inventory and appraisal of all of the decedent's **real property** in California is attached. The appraisal was made by a probate referee appointed by the State Controller for the county in which the property is located. (You must prepare the inventory on Judicial Council forms DE-160 and DE-161. You may select any probate referee appointed for the county to perform the appraisal. A list of all probate referees, shown by county, is available at www.sco.ca.gov/eo_probate_contact.html. Each court also has a list of referees appointed for its county. Check with the probate referee or consult an attorney if you need help preparing the inventory.)
8. a. No proceeding for administration of decedent's estate is now being or has been conducted in California.
b. The decedent's personal representative has consented in writing to the use of the procedure provided by Probate Code section 13200 et seq. (Attach a copy of the consent and a copy of the personal representative's letters of administration.)

ESTATE OF (name):	CASE NUMBER:
DECEDENT	

9. Funeral expenses, expenses of last illness, and all known unsecured debts of the decedent have been paid. (NOTE: You may be personally liable for decedent's unsecured debts up to the fair market value of the real property and any income you receive from it.)
10. The declarant—or a trust or other entity, on behalf of which the declarant is acting—is, or all declarants together constitute, the successor of the decedent (as defined in Probate Code section 13006) to the decedent's interest in the property described in item 5, and no other person or entity has a superior right to the decedent's interest in that property, because the declarant(s) is or are:
- a. (if decedent left a will) the sole beneficiary or all the beneficiaries who succeeded to the property under the decedent's will. (Attach a copy of the will.)
 - b. (if decedent died without a will) the sole person or all the persons who succeeded to the property under Probate Code sections 6401 and 6402.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: _____

(TYPE OR PRINT NAME)*

(SIGNATURE OF DECLARANT)

Date: _____

(TYPE OR PRINT NAME)*

(SIGNATURE OF DECLARANT)

SIGNATURES OF ADDITIONAL DECLARANTS ATTACHED

* A declarant claiming on behalf of a trust or other entity should also state the name of the entity that is a beneficiary under the decedent's will and declarant's capacity to sign on behalf of the entity (trustee, Chief Executive Officer, etc.).

CERTIFICATE OF ACKNOWLEDGMENT

(NOTE: Do not attach an additional certificate of acknowledgment to this page on a small strip of paper. If you need one or more additional certificates of acknowledgment, attach them to this form on separate, full-sized 8-1/2 by 11-inch pages.)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of the document.

STATE OF CALIFORNIA, COUNTY OF (specify):

On (date): _____, before me (name and title):

personally appeared (name of each):

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that they executed the instrument in their authorized capacity(ies), and that by their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

(SIGNATURE OF NOTARY PUBLIC)

(NOTARY SEAL)

(SEAL)

CLERK'S CERTIFICATE

I certify that the foregoing, including any attached certificates of acknowledgment and any attached legal description of the property (but excluding other attachments), is a true and correct copy of the original affidavit on file in my office. (Certified copies of this affidavit do not include the (1) death certificate, (2) will, or (3) inventory and appraisal. See Probate Code section 13202.)

Date: _____ Clerk, by _____, Deputy

ESTATE OF (name):	CASE NUMBER:
DECEDENT	

10. Decedent is survived by (complete if decedent is survived by (1) a spouse or registered domestic partner described in Prob. Code, § 37, but no issue (only a or b apply); or (2) no spouse or registered domestic partner described in Prob. Code, § 37, and no issue. Check **only the first box that applies.**)
- a. a parent or parents who are listed in item 14.
 - b. a sibling, or issue of a deceased sibling, all of whom are listed in item 14.
 - c. other persons who might be entitled to inherit property if decedent did not have a will, all of whom are listed in item 14.
 - d. no known next of kin.
11. Attachment 11 contains (1) the legal description of decedent's California real property and the Assessor's Parcel Number(s) and a description of the personal property in California passing to each petitioner; (2) decedent's interest in the property; and (3) if a petitioner's claim to the property is based on succession under Probate Code sections 6401 and 6402, facts that show the character of the property as community, separate, or quasi-community property.
12. Each petitioner is a successor of the decedent (as defined in Probate Code section 13006) and successor to the decedent's interest in one or more of the pieces of real property and personal property described in item 11 because each petitioner is
- a. (will) a beneficiary who succeeded to the property under decedent's will.¹
 - b. (no will) a person who succeeded to the property under Probate Code sections 6401 and 6402.
13. The interest claimed by each petitioner in each specific piece of real property and personal property is stated in Attachment 13 is as follows (specify):
14. The names, relationships to decedent, ages, and residence or mailing addresses, as far as known to or reasonably ascertainable by petitioner, of (1) all persons named or checked in items 1, 9, and 10; (2) all other persons who may be entitled to inherit decedent's property in the absence of a will; and (3) all persons designated in the will to receive any property are listed in Attachment 14.
15. The names and addresses of all executors named in decedent's will are listed below. listed in Attachment 15.
- No executor is named. There is no will.
16. Petitioner is the trustee of a trust designated in decedent's will to receive property. The names and addresses of all persons interested in the trust, as determined in cases of future interests under Probate Code section 15804(a)(1), (2), or (3), are listed in Attachment 16.
17. Decedent's estate was under a guardianship conservatorship at decedent's death. The names and addresses of all persons serving as guardian or conservator are listed below are listed in Attachment 17.

18. Number of pages attached: _____

Date:

 (TYPE OR PRINT NAME OF ATTORNEY)

▶

 (SIGNATURE OF ATTORNEY)*

*(Signature of all petitioners also required (Prob. Code, § 1020).)

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date:

 (TYPE OR PRINT NAME OF PETITIONER)

▶

 (SIGNATURE OF PETITIONER)²

 (TYPE OR PRINT NAME OF PETITIONER)

▶

 (SIGNATURE OF PETITIONER)²

SIGNATURE(S) OF ADDITIONAL PETITIONERS ATTACHED

¹ Probate Code section 13152(c) requires that a copy of the will be attached in certain instances. If required, include as Attachment 5 or 12a.

² Each person named in item 1 must sign.

ATTORNEY OR PARTY WITHOUT ATTORNEY STATE BAR NO.:

After recording, return to:

NAME:

FIRM NAME:

STREET ADDRESS:

CITY, STATE, ZIP CODE:

TELEPHONE NO.: FAX NO.:

EMAIL ADDRESS:

ATTORNEY FOR (name):

SUPERIOR COURT OF CALIFORNIA, COUNTY OF

STREET ADDRESS:

MAILING ADDRESS:

CITY AND ZIP CODE:

BRANCH NAME:

FOR RECORDER'S USE ONLY

ESTATE OF (name):	CASE NUMBER:
DECEDENT	
ORDER DETERMINING SUCCESSION TO REAL PROPERTY <input type="checkbox"/> and Personal Property	FOR COURT USE ONLY

1. Date of hearing: _____ Time: _____
 Dept./Room: _____
 Judicial Officer (name): _____

THE COURT FINDS

- Notice has been given as required by law.
- Decedent died on (date):
 - a resident of the California county named above.
 - a nonresident of California who owned property in the county named above.
 - intestate (without a will) testate (with a will).
- At least 40 days have passed since the decedent's death.
- No proceeding for the administration of the decedent's estate is now being or has been conducted in California.
 - Decedent's personal representative has consented in writing to use the procedure in Probate Code section 13150 et seq.
- The gross value of decedent's real and personal property in California at the time of decedent's death, excluding any property described in Probate Code section 13050, did not exceed \$166,250 (death before April 1, 2022). \$184,500 (death on or after April 1, 2022).
- Each petitioner is a successor of the decedent (as defined in Probate Code section 13006) to the decedent's interest the real and personal property described in item 8a because each petitioner is (check one):
 - (will) a beneficiary who succeeded to the property under decedent's will.
 - (no will) a person who succeeded to the property under Probate Code sections 6401 and 6402.

THE COURT FURTHER FINDS AND ORDERS

8. a. The real and personal property described in Attachment 8a described as follows is property of decedent passing to each petitioner as described in b. (For real property, give legal description):

b. Each petitioner's name and specific property interest is stated in Attachment 8b is as follows (specify):

9. Other orders are stated in Attachment 9.

10. Number of pages attached: _____

Date:

 JUDICIAL OFFICER
 SIGNATURE FOLLOWS LAST ATTACHMENT

**Calculation of Limits on Value of Property or Estates
Eligible for Disposition Without Administration
(Adjusted April 1, 2022)**

The values specified in chapter 6 (commencing with section 6600) of part 3 of division 6 and in division 8 (commencing with section 13000) of the Probate Code are listed in *Maximum Values for Small Estate Set-Aside & Disposition of Estate Without Administration* (form DE-300), and are adjusted, effective April 1, 2022, as required by Probate Code section 890(b) using the following method:

Formula

Under Probate Code section 890, the adjustments to the amounts of the specified values are calculated based on the change in the U.S. city average of the Consumer Price Index for All Urban Consumers (CPI-U) from the December 40 months before the adjustment to the December immediately preceding the adjustment.¹ (Prob. Code, § 890(b).) Determining the April 1, 2022, adjustment requires the following calculation:

$$\text{Adjusted amount} = \left[\frac{(\text{CPI-U [Dec. 2021]} - \text{CPI-U [Dec. 2018]})}{\text{CPI-U (Dec. 2018)}} + 1 \right] \times \text{Previous amount}$$

Calculation

The CPI-U in December 2018 was 251.233. The CPI-U in December 2021 was 278.802. The proportional amount of change is determined by performing the calculation in brackets below. The result is 1.109735.

$$\text{Adjusted amount} = \left[\frac{(278.802 - 251.233)}{251.233} + 1 \right] \times \text{Previous amount} = \mathbf{1.109735} \times \text{Previous amount}$$

The adjusted amount of each value specified in chapter 6 (commencing with section 6600) of part 3 of division 6 and in division 8 (commencing with section 13000) of the Probate Code in effect March 31, 2022, is then reached by multiplying the amount of each current value by 1.109735 and rounding each product to the nearest \$25. (See Prob. Code, § 890(b).) For example, the current value given in Probate Code section 6602 is \$85,900. The product of multiplying 85,900 by 1.109735 is 95,326.24. Rounded to the nearest \$25, the adjusted value is \$95,325.

¹ The data used for the calculations in this report can be found by searching series report CUUR0000SA0 at <https://data.bls.gov/cgi-bin/srgate>.