

1                   A bill to be entitled  
2           An act relating to guardianship of property; amending  
3           s. 744.367, F.S.; requiring guardians of the property  
4           to file quarterly, rather than annual, accounting  
5           reports by specified dates; authorizing the court to  
6           set a different quarterly schedule; requiring the  
7           guardian to mail a copy of each quarterly accounting  
8           to the ward's next of kin; requiring the first  
9           quarterly accounting period to end within a certain  
10          timeframe after letters of guardianship are issued;  
11          amending s. 744.3678, F.S.; requiring guardians of the  
12          property to file quarterly, rather than annual,  
13          accounting reports; requiring the guardian to mail a  
14          copy of each quarterly accounting to the ward's next  
15          of kin; amending s. 744.3679, F.S.; authorizing  
16          certain guardians to file each monthly statement of  
17          the ward's account from the ward's financial  
18          institution for the preceding quarter; amending s.  
19          744.381, F.S.; requiring the court to appoint an  
20          appraiser to appraise the ward's property; requiring  
21          all documentation, including bids submitted to  
22          purchase such property, from the appraiser to be  
23          retained in the court file; amending s. 744.474, F.S.;  
24          requiring the court to refer certain guardians to the  
25          Department of Law Enforcement for criminal

26 investigation; amending ss. 393.12, 744.368, and  
 27 744.444 F.S.; conforming provisions to changes made by  
 28 the act; providing an effective date.

30 Be It Enacted by the Legislature of the State of Florida:

31  
 32 **Section 1. Subsection (2), paragraph (a) of subsection**  
 33 **(3), and subsection (6) of section 744.367, Florida Statutes,**  
 34 **are amended to read:**

35 744.367 Duty to file annual guardianship report.—

36 (2) ~~Unless the court requires or authorizes filing on a~~  
 37 ~~fiscal-year basis,~~ Each guardian of the property shall file with  
 38 the court an ~~annual~~ accounting on a quarterly basis ~~or before~~  
 39 ~~April 1 of each year.~~ The ~~annual~~ accounting must cover the  
 40 preceding 3 months and be filed on or before April 1, July 1,  
 41 October 1, and January 1 each year ~~calendar year.~~ ~~If~~ The court  
 42 may require a guardian of the property to file the accounting on  
 43 a different quarterly schedule, as long as the guardian is still  
 44 required to file accountings at least four times each year. The  
 45 guardian must mail a copy of each quarterly accounting to the  
 46 ward's next of kin ~~authorizes or directs filing on a fiscal-year~~  
 47 ~~basis,~~ the ~~annual~~ accounting must be filed on or before the  
 48 ~~first day of the fourth month after the end of the fiscal year.~~

49 (3) (a) The annual guardianship report of a guardian of the  
 50 property must consist of each quarterly ~~an annual~~ accounting,

51 and the annual guardianship report of a guardian of the person  
52 must consist of an annual guardianship plan. The annual  
53 guardianship report of a guardian of the property and the annual  
54 guardianship report of a guardian of the person must both  
55 include a declaration of all remuneration received by the  
56 guardian from any source for services rendered to or on behalf  
57 of the ward. As used in this paragraph, the term "remuneration"  
58 means any payment or other benefit made directly or indirectly,  
59 overtly or covertly, or in cash or in kind to the guardian.

60 ~~(6) Notwithstanding any other requirement of this section~~  
61 ~~or unless otherwise directed by the court, the guardian of the~~  
62 ~~property may file the first annual accounting on either a~~  
63 ~~fiscal-year or calendar-year basis.~~ Unless the court directs  
64 otherwise, ~~the guardian shall notify the court as to the~~  
65 ~~guardian's filing intention within 30 days from the date the~~  
66 ~~guardian was issued the letter of guardianship.~~ all subsequent  
67 annual accountings must be filed on the same accounting schedule  
68 period as the first year of quarterly accountings ~~annual~~  
69 ~~accounting unless the court authorizes or directs otherwise.~~ The  
70 first quarterly accounting period must end within 3 months ~~4~~  
71 ~~year~~ after the end of the month in which the letters of  
72 guardianship were issued to the guardian of the property.

73 **Section 2. Subsections (1), (2), and (3) of section**  
74 **744.3678, Florida Statutes, are amended to read:**

75 744.3678 Quarterly ~~Annual~~ accounting.-

76 (1) Each guardian of the property must file an ~~annual~~  
77 accounting with the court on a quarterly basis and mail a copy  
78 of each quarterly accounting to the ward's next of kin.

79 (2) The quarterly ~~annual~~ accounting must include:

80 (a) A full and correct account of the receipts and  
81 disbursements of all of the ward's property over which the  
82 guardian has control and a statement of the ward's property on  
83 hand at the end of each ~~the~~ accounting period. This paragraph  
84 does not apply to any property or any trust of which the ward is  
85 a beneficiary but which is not under the control or  
86 administration of the guardian.

87 (b) A copy of the statements ~~annual or year-end statement~~  
88 of all of the ward's cash accounts from each of the institutions  
89 where the cash is deposited.

90 (4) The guardian shall pay from the ward's estate to the  
91 clerk of the circuit court a fee based upon the following  
92 graduated fee schedule, upon the filing of the quarterly  
93 accounting ~~annual financial return~~, for the auditing of the  
94 quarterly accounting ~~return~~:

95 (a) For estates with a value of \$25,000 or less the clerk  
96 of the court may charge a fee of up to \$20, from which the clerk  
97 shall remit \$5 to the Department of Revenue for deposit into the  
98 General Revenue Fund.

99 (b) For estates with a value of more than \$25,000 up to  
100 and including \$100,000 the clerk of the court may charge a fee

101 of up to \$85, from which the clerk shall remit \$10 to the  
 102 Department of Revenue for deposit into the General Revenue Fund.

103 (c) For estates with a value of more than \$100,000 up to  
 104 and including \$500,000 the clerk of the court may charge a fee  
 105 of up to \$170, from which the clerk shall remit \$20 to the  
 106 Department of Revenue for deposit into the General Revenue Fund.

107 (d) For estates with a value in excess of \$500,000 the  
 108 clerk of the court may charge a fee of up to \$250, from which  
 109 the clerk shall remit \$25 to the Department of Revenue for  
 110 deposit into the General Revenue Fund.

111  
 112 Upon petition by the guardian, the court may waive the auditing  
 113 fee upon a showing of insufficient funds in the ward's estate.  
 114 Any guardian unable to pay the auditing fee may petition the  
 115 court for a waiver of the fee. The court may waive the fee after  
 116 it has reviewed the documentation filed by the guardian in  
 117 support of the waiver.

118 **Section 3. Subsections (1) and (3) of section 744.3679,**  
 119 **Florida Statutes, are amended to read:**

120 744.3679 Simplified accounting procedures in certain  
 121 cases.—

122 (1) In a guardianship of property, when all property of  
 123 the estate is in designated depositories under s. 69.031 and the  
 124 only transactions that occur in that account are interest  
 125 accrual, deposits from a settlement, or financial institution

126 service charges, the guardian may elect to file an accounting  
 127 consisting both of the following ~~of~~:

128 (a) The original or a certified copy of each monthly  
 129 statement ~~the year-end statement~~ of the ward's account from the  
 130 financial institution for the preceding quarter. ~~and~~

131 (b) A statement by the guardian under penalty of perjury  
 132 that the guardian has custody and control of the ward's property  
 133 as shown in the monthly statements ~~year-end statement~~.

134 (3) The guardian need not be represented by an attorney in  
 135 order to file the quarterly accountings ~~annual accounting~~  
 136 allowed by subsection (1).

137 **Section 4. Paragraph (f) of subsection (1) of section**  
 138 **744.368, Florida Statutes, is amended to read:**

139 744.368 Responsibilities of the clerk of the circuit  
 140 court.—

141 (1) In addition to the duty to serve as the custodian of  
 142 the guardianship files, the clerk shall review each initial and  
 143 annual guardianship report to ensure that it contains  
 144 information about the ward addressing, as appropriate:

145 (f) The initial verified inventory or the quarterly  
 146 accountings ~~annual accounting~~.

147 **Section 5. Section 744.381, Florida Statutes, is amended**  
 148 **to read:**

149 744.381 Appraisals.—~~When~~ The court must appoint an  
 150 appraiser ~~deems it necessary, appraisers may be appointed to~~

151 appraise the property of the ward that is subject to the  
 152 guardianship. All documentation provided to the guardian by the  
 153 appraiser must be retained in the court file. If the property of  
 154 the ward is sold, all bids submitted to purchase such property  
 155 must be retained in the court file.

156 **Section 6. Subsection (16) of section 744.444, Florida**  
 157 **Statutes, is amended to read:**

158 744.444 Power of guardian without court approval.—Without  
 159 obtaining court approval, a plenary guardian of the property, or  
 160 a limited guardian of the property within the powers granted by  
 161 the order appointing the guardian or an approved annual or  
 162 amended guardianship report, may:

163 (16) Pay or reimburse costs incurred and reasonable fees  
 164 or compensation to persons, including attorneys, employed by the  
 165 guardian pursuant to subsection (13) from the assets of the  
 166 guardianship estate, subject to obtaining court approval of the  
 167 quarterly accountings ~~annual accounting~~.

168 **Section 7. Section 744.474, Florida Statutes, is amended**  
 169 **to read:**

170 744.474 Reasons for removal of guardian.—

171 (1) A guardian may be removed for any of the following  
 172 reasons, and the removal is ~~shall be~~ in addition to any other  
 173 penalties prescribed by law:

174 (a) ~~(1)~~ Fraud in obtaining her or his appointment.

175 (b) ~~(2)~~ Failure to discharge her or his duties.

176        (c)~~(3)~~ Abuse of her or his powers.

177        (d)~~(4)~~ An incapacity or illness, including substance  
178 abuse, which renders the guardian incapable of discharging her  
179 or his duties.

180        (e)~~(5)~~ Failure to comply with any order of the court.

181        (f)~~(6)~~ Failure to return schedules of property sold or  
182 accounts of sales of property or to produce and exhibit the  
183 ward's assets when so required.

184        (g)~~(7)~~ The wasting, embezzlement, or other mismanagement  
185 of the ward's property.

186        (h)~~(8)~~ Failure to give bond or security for any purpose  
187 when required by the court or failure to file with the annual  
188 guardianship plan the evidence required by s. 744.351 that the  
189 sureties on her or his bond are alive and solvent.

190        (i)~~(9)~~ Conviction of a felony.

191        (j)~~(10)~~ Appointment of a receiver, trustee in bankruptcy,  
192 or liquidator for any corporate guardian.

193        (k)~~(11)~~ Development of a conflict of interest between the  
194 ward and the guardian.

195        (l)~~(12)~~ Having been found guilty of, regardless of  
196 adjudication, or entered a plea of nolo contendere or guilty to,  
197 any offense prohibited under s. 435.04 or similar statute of  
198 another jurisdiction.

199        (m)~~(13)~~ A material failure to comply with the guardianship  
200 report by the guardian.



201        (n)~~(14)~~ A failure to comply with the rules for timely  
202 filing the initial and annual guardianship reports.

203        (o)~~(15)~~ A failure to fulfill the guardianship education  
204 requirements.

205        (p)~~(16)~~ The improper management of the ward's assets.

206        (q)~~(17)~~ A material change in the ward's financial  
207 circumstances such that the guardian is no longer qualified to  
208 manage the finances of the ward, or the previous degree of  
209 management is no longer required.

210        (r)~~(18)~~ After appointment, the guardian becomes a  
211 disqualified person as set forth in s. 744.309(3).

212        (s)~~(19)~~ Upon a showing by a person who did not receive  
213 notice of the petition for adjudication of incapacity, when such  
214 notice is required, or who is related to the ward within the  
215 relationships specified for nonresident relatives in ss.  
216 744.309(2) and 744.312(2) and who has not previously been  
217 rejected by the court as a guardian that the current guardian is  
218 not a family member and paragraph (t) ~~subsection (20)~~ applies.

219        (t)~~(20)~~ Upon a showing that removal of the current  
220 guardian is in the best interest of the ward. In determining  
221 whether a guardian who is related by blood or marriage to the  
222 ward is to be removed, there shall be a rebuttable presumption  
223 that the guardian is acting in the best interests of the ward.

224        (u)~~(21)~~ A bad faith failure to submit guardianship records  
225 during the audit pursuant to s. 744.368.

226           (2) If the court removes a guardian who is an attorney  
 227 licensed by The Florida Bar based on paragraph (c), paragraph  
 228 (g), or paragraph (p), or upon a finding by the court that the  
 229 guardian is misappropriating the assets or property of the ward,  
 230 the court must refer the guardian to the Department of Law  
 231 Enforcement for criminal investigation.

232           **Section 8. Subsection (10) of section 393.12, Florida**  
 233 **Statutes, is amended to read:**

234           393.12 Capacity; appointment of guardian advocate.—

235           (10) POWERS AND DUTIES OF GUARDIAN ADVOCATE.—A guardian  
 236 advocate for a person with a developmental disability shall be a  
 237 person or corporation qualified to act as guardian, with the  
 238 same powers, duties, and responsibilities required of a guardian  
 239 under chapter 744 or those defined by court order under this  
 240 section. However, a guardian advocate may not be required to  
 241 file a quarterly ~~an annual~~ accounting under s. 744.3678 if the  
 242 court determines that the person with a developmental disability  
 243 receives income only from Social Security benefits and the  
 244 guardian advocate is the person's representative payee for the  
 245 benefits.

246           **Section 9.** This act shall take effect July 1, 2025.