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I.C.A.R. 54.3 Conservatorship Reports

Idaho Court Administrative Rule 54.3. Conservator Reports.

A. All conservators shall file with the Court:

1. An inventory within 90 days of appointment;
2. An accounting within 30 days of the anniversary date of the conservator's appointment and at least annually thereafter;
3. An accounting with any petition for resignation or termination of appointment of the conservator;
4. A final accounting within 30 days of the removal of the conservator; and
5. Any additional reports ordered by the court.

B. The conservator shall provide copies of any report filed by the conservator as ordered by the court.

C. Every report submitted by a conservator shall cover a specific time period stated in the report. The report shall cover the person under conservatorship's entire estate under the control of the conservator. Supporting documentation for items in the report shall accompany the report unless:

1. It is voluminous or expensive to provide;
2. It contains sensitive or private information; or
3. Other good reasons exist for not providing it.

The report shall state:

- (i) The reasons for not providing the supporting documentation;
- (ii) That it is held by, or is reasonably available to, the conservator;
- (iii) And that it will be produced upon request.

D. An inventory shall contain:

1. The address of the conservator and person under conservatorship;
2. A description and fair market value of all assets or categories of assets at the date of appointment;



3. The method of determining fair market value of each item or category;
4. Encumbrances, which shall be specifically identified, including:
 - (i) The asset secured by the encumbrance;
 - (ii) The amount of the encumbrance at the date of appointment;
 - (iii) The holder of the encumbrance;
 - (iv) The relationship of the holder to the person under conservatorship, if known to the conservator;
 - (v) The relationship of the holder to the conservator; and
 - (vi) Any other relevant information.

E. An accounting shall contain:

1. The address of the conservator and person under conservatorship;
2. A detailed listing of everything of value received by the person under conservatorship, which may be reported in categories, including the source of the item, its fair market value and method of determining the fair market value;
3. A detailed listing of all payments made for the person under conservatorship, which may be reported in categories including:
 - (i) The amount;
 - (ii) To whom the payment was made;
 - (iii) The method or frequency of making each payment if not indicated by the item or category;
 - (iv) The consideration for each payment if not indicated by the item or category;
 - (v) The relationship of the recipient of each payment to the person under conservatorship if known to the conservator;
 - (vi) The conservator's relationship to the recipient of each payment;
 - (vii) The time period covered by each payment if relevant; and
 - (viii) Any other information relevant to each payment.
4. A listing of the net assets of the estate of the person under conservatorship at the end of the reporting period; and
5. Any other information relevant to the actions of the conservator during the reporting period.

(Adopted April 4, 2014; effective July 1, 2014.)



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