

February 28, 1963.

Passed on File.

Judiciary 2 3/11

House File 484

By MESSERLY and KLUEVER.

Passed House, Date.....

Passed Senate, Date.....

Vote: Ayes..... Nays.....

Vote: Ayes..... Nays.....

Approved.....

A BILL FOR

An Act relating to compensation of inheritance tax appraisers.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. Section four hundred fifty point twenty-five
- 2 (450.25), Code 1962, is hereby repealed and the following is
- 3 enacted in lieu thereof:
- 4 "Each of said appraisers shall be entitled to receive
- 5 as compensation a minimum of ten dollars per day and a maximum
- 6 of twenty-five dollars per day for each estate appraised. If
- 7 more than one day is required for making each such appraisalment,
- 8 said appraiser shall be entitled to an additional fee of twenty-
- 9 five dollars per day or any part thereof. If the claim of any
- 10 appraiser in connection with the appraisalment of one estate is
- 11 for more than fifty dollars, it shall be itemized and verified
- 12 with the clerk of the district court in which the estate is
- 13 pending and notice of hearing on such claim shall be given as
- 14 shall be prescribed by the court. Upon hearing on any such claim
- 15 the court shall fix the amount of compensation to be allowed and
- 16 enter an order therefor in the records of such estate, which
- 17 allowance shall be taxed as part of the costs of probate."

EXPLANATION OF HOUSE FILE 484

Inheritance tax appraisers are not following the statute as now written. There would be no cost by changing this law except to the estate involved. At the present time, if no objection is voiced to the cost of an appraisal, such costs are usually accepted as reported. Inheritance tax appraisers throughout the state are very much in favor of such an amendment in order to insure equitable payment for equal work in each county.