

FILED

FEB 19 2018

IN THE IOWA DISTRICT COURT

CLERK SUPREME COURT

IN THE MATTER OF)
)
 INHERITANCE TAX APPRAISER FEES) ADMINISTRATIVE ORDER
)
 IN THE SECOND JUDICIAL DISTRICT)

Inheritance tax appraisers shall be compensated on the basis of the graduated scale below. Each appraiser providing transportation shall receive the prevailing state rate for each mile of travel per motor vehicle necessarily incurred in making such appraisal. In addition to the fee allowed herein, the appraiser serving as chair-person or clerk may charge for postage and up to \$30.00 in services in preparing and mailing notices of appraisal. The Court may allow additional compensation upon written application showing that the compensation provided for in this administrative order is grossly inadequate.

ORDER

IT IS THEREFORE ORDERED that effective January 1, 2018, inheritance tax appraiser fees shall be assessed as follows:

<u>Total value of property appraised</u>	<u>Fee to each appraiser</u>
Value of \$100,000 or less	\$70.00
Value between \$100,001 and \$250,000	\$125.00
Value between \$250,001 and \$500,000	\$175.00
Value between \$500,001 and \$750,000	\$225.00
Value between \$750,001 and \$1,000,000	\$250.00
Value over \$1,000,000	\$300.00



 Kurt L. Wilke
 Chief Judge
 Second Judicial District of Iowa