

IN THE IOWA DISTRICT COURT FOR THE THIRD JUDICIAL DISTRICT CLERK SUPREME COURT

IN RE: THE APPOINTMENT OF PROBATE REFEREES AND FEES, INHERITANCE TAX APPRAISERS' FEES AND OTHER FEES

ADMINISTRATIVE ORDER

2018_0222_#5

Pursuant to Iowa Code Section 633.20, the undersigned may appoint a referee in probate for the auditing of the accounts of fiduciaries and for the performance of other ministerial duties. In the Third Judicial District, except in counties within this district where other appointments have been or are hereinafter made by a judge of this district, the Clerk of Court in each county of this district is appointed Referee in Probate in all probate matters in his or her county.

Pursuant to Iowa Code Section 633.21, the district judges are charged with fixing the fees of probate referees, a schedule of compensation for inheritance tax appraisers, other appraisers, brokers and agents employed at estate expense. Probate referees shall be allowed a fee for such service based on the gross assets of the estate listed in the probate inventory for Iowa Inheritance Tax purposes, in accordance with the following schedule:

Total Assets When the total assets do not exceed \$15,000	Fee \$15.00
Total Assets When the total assets are between \$15,000 and \$50,000	Fee \$25.00
Total Assets When the total assets are between \$50,000 and \$100,000	Fee \$45.00
Total Assets When the total assets are between \$100,000 and \$300,000	Fee \$75.00
Total Assets When the total assets exceed \$300,000	Fee \$100.00

Such fees of referee shall be taxed by the Clerk as a part of the costs in each probate matter and collected by the Clerk as other costs. The fees shall be in addition to all other fees charged and collected by the Clerk in probate matters as required by Iowa Code Section 633.31. When the Clerk of Court is referee in probate, the referee's fees shall be handled pursuant to Iowa Code Section 633.20. When a person other than the Clerk of Court is referee in probate, the referee's fees shall be payable to such person, or his or her designee.

Inheritance tax appraisers shall be compensated in accordance with the following schedule:

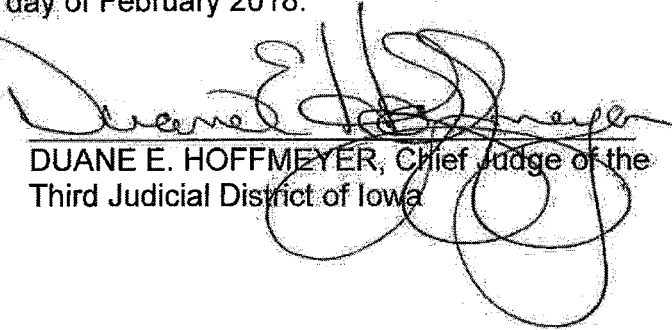
Total Value of Property Appraised When the value is between \$15,000 and not over \$100,000	Fee \$70
Total Value of Property Appraised When the value is over \$100,000 and not over \$250,000	Fee \$125
Total Value of Property Appraised When the value is over \$250,000 and not over \$500,000	Fee \$175
Total Value of Property Appraised When the value is over \$500,000 and not over \$750,000	Fee \$225
Total Value of Property Appraised When the value is over \$750,000 and not over \$1,000,000	Fee \$250
Total Value of Property Appraised When the value is over \$1,000,000	Fee \$300

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 chairperson or clerk may charge for postage and up to \$30.00 for services in preparing and mailing notices of appraisement. The Court may allow additional compensation upon written application showing that the compensation provided for in this rule is grossly inadequate.

Pursuant to Iowa Court Rule 7.3, this order has been filed with the Clerk of the Supreme Court and approved by the Iowa Supreme Court.

The District Court Administrator shall cause the original of this Order to be filed with the Woodbury County Clerk of Court and a copy provided to each county in the Third Judicial District. This Order shall also be posted on the Judicial Branch website.

It is so ordered this 22nd day of February 2018.



DUANE E. HOFFMEYER, Chief Judge of the
Third Judicial District of Iowa