

IOWA DISTRICT COURT, FIFTH JUDICIAL DISTRICT

CLERK SUPREME COURT

IN THE MATTER OF THE APPOINTMENT
OF PROBATE REFEREES AND FEES,
INHERITANCE TAX APPRAISER FEES,
AND OTHER FEES

ADMINISTRATIVE ORDER 2018-9

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 Fifth 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 matter in her or her county.

Pursuant to Iowa Code Section 633.21, the district judges of each judicial district shall by rule fix the fees of probate referees, and a schedule of compensation for inheritance tax appraisers, other appraisers, brokers and agents employed at estate expense. Probate referee fees 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 adopted by rule by a majority vote of the district judges of the Fifth Judicial District:

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

FILED
IOWA COUNTY, IA.
18 APR 10 PM 3:27
CLERK DISTRICT COURT

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 the 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 adopted by rule by a majority vote of the district judges of the Fifth Judicial District:

| | |
|---|------------|
| Total Value of Property Appraised | Fee |
| When the value is between \$15,000 and not over \$100,000 | \$70.00 |
| Total Value of Property Appraised | Fee |
| When the value is over \$100,000 and not over \$250,000 | \$125.00 |
| Total Value of Property Appraised | Fee |
| When the value is over \$250,000 and not over \$500,000 | \$175.00 |
| Total Value of Property Appraised | Fee |
| When the value is over \$500,000 and not over \$750,000 | \$225.00 |
| Total Value of Property Appraised | Fee |
| When the value is over \$750,000 and not over \$1,000,000 | \$250.00 |
| Total Value of Property Appraised | Fee |
| When the value is over \$1,000,000 | \$300.00 |

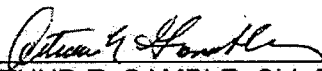
Each appraiser providing transportation shall receive the prevailing state rate for each mile of travel per motor vehicle necessarily incurred in making such appraisal. In addition to the fee allowed herein, the appraiser serving as chairperson or clerk may charge for postage and up to \$30.00 for services in preparing and mailing notice of appraisal. The Court may allow additional compensation upon written application showing that the compensation provided for in this rule is grossly inadequate.

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

The Clerks of Court for the Fifth Judicial District shall send copies of this signed order to each of the Inheritance Tax Appraiser appointed for their respective counties.

IT IS SO ORDERED.

Dated this 10th day of April, 2018.



ARTHUR E. GAMBLE, Chief Judge
Fifth Judicial District of Iowa

Cc:
Honorable Mark S. Cady, Chief Justice, Iowa Supreme Court
Honorable David S. Wiggins, Liaison Justice, Iowa Supreme Court
Todd Nuccio, State Court Administrator
Christopher T. Patterson, District Court Administrator
D5 District Court Judges
D5 Associate Court Judges
D5 Clerks of Court