

FILED

MAR 09 2018

IN THE IOWA DISTRICT COURT FOR THE SIXTH JUDICIAL DISTRICT

CLERK SUPREME COURT

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

Misc # 12  
ADMINISTRATIVE ORDER

FILED  
DISTRICT COURT  
MAR - 7 PM 2:33  
IOWA  
COUNTY, IOWA

Pursuant to Iowa Code Section 633.20, the undersigned may appoint a referee in probate for auditing of the accounts of fiduciaries and for the performance of other ministerial duties. In the Sixth 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 (or the Clerk's designee) 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 court judges are charged with fixing the fees of probate referees, and a schedule of compensation for inheritance tax appraisers, other appraisers, brokers and agents employed at estate expense. The district court judges in this district have decided that 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:

|   |            |
|---|------------|
| <b>Total Assets</b>                                       | <b>Fee</b> |
| When the total assets do not exceed \$15,000              | \$15.00    |
| <b>Total Assets</b>                                       | <b>Fee</b> |
| When the total assets are between \$15,000 and \$50,000   | \$25.00    |
| <b>Total Assets</b>                                       | <b>Fee</b> |
| When the total assets are between \$50,000 and \$100,000  | \$45.00    |
| <b>Total Assets</b>                                       | <b>Fee</b> |
| When the total assets are between \$100,000 and \$300,000 | \$75.00    |
| <b>Total Assets</b>                                       | <b>Fee</b> |
| When the total assets exceed \$300,000                    | \$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 or Clerk' designee 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 or

Clerk's designee is referee in probate, the referee's fees shall be payable to such person, or his or her designee.

The district court judges have decided that inheritance tax appraisers shall be compensated in accordance with the following schedule:

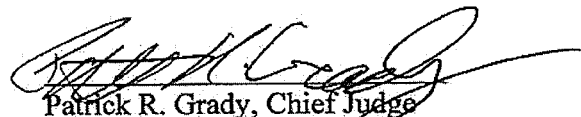
|   |                        |
|---|------------------------|
| <b>Total Value of Property Appraised</b><br>When the value is between \$15,000 and not over \$100,000 | <b>Fee</b><br>\$70.00  |
| <b>Total Value of Property Appraised</b><br>When the value is over \$100,000 and not over \$250,000   | <b>Fee</b><br>\$125.00 |
| <b>Total Value of Property Appraised</b><br>When the value is over \$250,000 and not over \$500,000   | <b>Fee</b><br>\$175.00 |
| <b>Total Value of Property Appraised</b><br>When the value is over \$500,000 and not over \$750,000   | <b>Fee</b><br>\$225.00 |
| <b>Total Value of Property Appraised</b><br>When the value is over \$750,000 and not over \$1,000,000 | <b>Fee</b><br>\$250.00 |
| <b>Total Value of Property Appraised</b><br>When the value is over \$1,000,000                        | <b>Fee</b><br>\$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 notices 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 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 Linn County Clerk of Court and a copy provided to each county in the Sixth Judicial District. This Order shall also be posted on the Judicial Branch website.

**IT IS SO ORDERED.**

  
Patrick R. Grady, Chief Judge  
Sixth Judicial District of Iowa