FILED

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IN THE IOWA DISTRICT COURT IN AND FOR THE EIGHTH JUDICIAL DISTRICT

CLERK SUPREME COURT

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

Administrative Order No. 2018-6

<u>lowa Code</u> Section 633.20 provides that the Chief Judge of a Judicial District may appoint a referee in probate for auditing of the accounts of fiduciaries and for the performance of other ministerial duties the Chief Judge prescribes. In the Eighth Judicial District, the Clerk of the District 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.

lowa Code Section 633.21 provides that the District Judges of each Judicial District shall by rule fix the fees of probate referees and provide a schedule of compensation for inheritance tax appraisers, other appraisers, brokers, and agents employed at state expense. The District Judges in the Eighth Judicial District have agreed that the following fee scheduled for probate referees shall be allowed for services based upon the gross assets of the estate listed in the probate inventory for lowa inheritance tax purposes:

Total Assets Not Exceeding \$10,000 Fee - \$15

Total Assets of \$10,001 to \$25,000 Fee - \$25

Total Assets Exceeding \$25,000 Fee - \$35

Such fee shall be taxed by the clerk as part of the costs in each probate matter and collected by the clerk as other costs. Said fees shall be in addition to all other fees

charged and collected by the clerk in probate matters as required by <u>lowa Code</u> Section 631.31. Said fees shall be handled pursuant to <u>lowa Code</u> Section 633.20.

Inheritance tax appraisers appointed pursuant to <u>lowa Code</u> Section 450.24 shall be compensated at an hourly rate of \$50, for all time reasonably spent in appraisement activities, including necessary travel to view the property. Mileage for travel shall be compensated at the then applicable per mile rate allowed to state employees.

Other appraisers, brokers, and agents employed at estate expense in the course of a probate administration shall be compensated for their services and reimbursed for their reasonable expenses at the rate and upon the terms customarily applied in the community for services of a similar nature.

Pursuant to Iowa Court Rule 7.3, this probate administrative order is being filed with the Clerk of the Supreme Court for approval by the Iowa Supreme Court. A copy of this rule will also be filed with the District Court Administrator, who shall cause this Order to be provided to the Clerk of the Court in each county in the Eighth Judicial District. In addition, this Order shall be posted on the Judicial Branch Website.

IT IS SO ORDERED.

Dated this 15th day of March, 2018

Mary Ann Brown

Chief Judge, Eighth Judicial District