

**IN THE IOWA DISTRICT COURT FOR THE FOURTH JUDICIAL DISTRICT**

CLERK SUPREME COURT

IN RE THE APPOINTMENT OF	)	
PROBATE REFEREES AND FEES,	)	ADMINISTRATIVE ORDER
INHERITANCE TAX APPRAISERS	)	FOR PROBATE RULES
FEES and OTHER FEES	)	NO 2018-02

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 Fourth Judicial District, except in counties within this district where other appointments have been made 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 his or her county.

Pursuant to Iowa Code 633.21, the district judges are charged with fixing the fees of the probate referees, a schedule of compensation for inheritance tax appraisers, other appraisers, brokers and agents employed at estate expense. The district judges of the 4<sup>th</sup> judicial district have fixed said fees. 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:

<b>Total Assets</b>	<b>FEE</b>
When the assets do not exceed \$15,000	\$15.00
<b>Total Assets</b>	<b>FEE</b>
When the assets are between \$15,000.00 and \$50,000	\$25.00
<b>Total Assets</b>	<b>FEE</b>
When the assets are between \$50,000.00 and \$100,000	\$45.00
<b>Total Assets</b>	<b>FEE</b>
When the assets are between \$100,000.00 and \$300,000	\$75.00
<b>Total Assets</b>	<b>FEE</b>
When the assets exceeds \$300,000	\$100.00

Such fees of referee shall be taxed by the Clerk of Court 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 fee shall be payable to such person, or his or her designee.

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


<b>Total Value of Property Appraised</b>	<b>Fee</b>
When the value is between \$15,000 and not over \$100,000	\$70.00
<b>Total Value of Property Appraised</b>	<b>Fee</b>
When the value is between \$100,000 and not over \$250,000	\$125.00
<b>Total Value of Property Appraised</b>	<b>Fee</b>
When the value is between \$250,000 and not over \$500,000	\$175.00
<b>Total Value of Property Appraised</b>	<b>Fee</b>
When the value is between \$500,000 and not over \$750,000	\$225.00
<b>Total Value of Property Appraised</b>	<b>Fee</b>
When the value is between \$750,000 and not over \$1,000,000	\$250.00
<b>Total Value of Property Appraised</b>	<b>Fee</b>
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 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 Code Section 7.3, this order has been filed with the Clerk of the Supreme Court and approved by the Supreme Court.

The District Court Administrator shall cause the original of this order to be filed with the Clerk of Court in Pottawattamie County and a copy provided to each county in the Fourth Judicial District.

This order shall be posted on the Judicial Branch website.

  
Jeffrey L. Larson, Chief Judge  
Fourth Judicial District