

**CHAPTER 1053**  
**ADJUSTED GROSS ESTATE DEFINED**  
*H.F. 2349*

**AN ACT** relating to the definition of adjusted gross estate.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Chapter 633, Code 1981, is amended by adding the following new section in division VI, part 1:

**NEW SECTION. ADJUSTED GROSS ESTATE.** Unless otherwise defined, "adjusted gross estate" in a will means the entire value of the gross estate as determined under the federal estate tax less the aggregate amount of the deductions allowed by sections 2053 and 2054 of the Internal Revenue Code of 1954 as amended to and including January 1, 1982.

Sec. 2. Chapter 682, Code 1981, is amended by adding the following new section:

**NEW SECTION. ADJUSTED GROSS ESTATE DEFINED.** Unless otherwise defined, "adjusted gross estate" in an express trust not being administered in the probate court means the entire value of the gross estate as determined under the federal estate tax less the aggregate amount of the deductions allowed by sections 2053 and 2054 of the Internal Revenue Code of 1954 as amended to and including January 1, 1982.

Approved March 26, 1982

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**CHAPTER 1054**  
**RECORDING OF REAL PROPERTY CONVEYANCES**  
*S.F. 397*

**AN ACT** relating to the recording of real property conveyance pursuant to probate or marriage dissolution decrees.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 598.21, Code 1981, is amended by adding the following new unnumbered paragraph:

**NEW UNNUMBERED PARAGRAPH.** If the court orders a transfer of title to real property, the clerk of court shall issue a certificate under chapter 558 relative to each parcel of real estate affected by the order and immediately deliver the certificate for recording to the county recorder and the county auditor of the county in which the real estate is located. Any

fees assessed shall be included as part of the court costs, however, the certificates shall be recorded whether the costs are paid or not.

Sec. 2. Section 633.480, Code 1981, is amended to read as follows:

633.480 CERTIFICATE TO COUNTY AUDITOR AND COUNTY RECORDER FOR TAX PURPOSES WITH ADMINISTRATION. After the entry of the order approving the final report or after discharge as provided in section 633.479, the clerk shall issue a certificate under the provisions of chapter 558 relative to each parcel of real estate described in the final report of the personal representative which has not been sold by the personal representative, and deliver such the certificate to the county auditor and the county recorder of the county in which such the real estate is situated.

Sec. 3. Section 633.481, Code 1981, is amended to read as follows:

633.481 CERTIFICATE TO COUNTY AUDITOR AND COUNTY RECORDER FOR TAX PURPOSES WITHOUT ADMINISTRATION. Whenever an inventory or report is filed under the provisions of section 450.22, without administration of the estate of a decedent, the clerk shall issue and deliver to the county auditor and the county recorder of the county in which the real estate is situated a like certificate pertaining to each parcel of real estate described in the inventory or report. Any fees for certificates or recording fees required by this section or section 633.480 shall be assessed as costs of administration, but the certificates shall be filed whether fees are paid or not.

Approved March 29, 1982

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## CHAPTER 1055

### TORT CLAIM ACTIONS AGAINST THE STATE

S.F. 490

AN ACT to allow tort claim actions against the state to be tried before a jury.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 25A.4, unnumbered paragraph 1, Code 1981, is amended to read as follows:

The district court of the state of Iowa for the district in which the plaintiff is resident or in which the act or omission complained of occurred, or where the act or omission occurred outside of Iowa and the plaintiff is a nonresident, the Polk county district court, ~~sitting without a jury, shall have~~ has exclusive jurisdiction to hear, determine, and render judgment on any suit or claim as defined in this chapter. However, the laws and rules of civil procedure of this state on change of place of trial shall apply to such suits.

Sec. 2. This Act applies to claims accruing on or after the effective date of this Act.

Approved March 29, 1982