

Reported Recommending.....  
 Ind. Postponed .....  
 Passed House.....  
 Failed to Pass House.....  
 Passed Senate.....  
 Failed to Pass Senate.....

February 18, 1937.  
 Compensation of Public Officers.

House File 212.  
 By BROWN.

*Appraisers  
 Inheritance Tax*

## A BILL FOR

An Act to amend chapter three hundred fifty-one (351), Code, 1935, by adding a new section to be known as section seventy-three hundred thirty-D one (7330-D1) relating to the compensation of inheritance tax appraisers, and relating to the mileage and expenses of such appraisers.

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

1 Section 1. Chapter three hundred fifty-one (351), Code,  
 2 1935, be amended by adding thereto as section seventy-three  
 3 hundred thirty-D one (7330-D1) the following:  
 4 "Each of said appraisers shall be entitled to receive for  
 5 time actually spent in making an appraisal required by law,  
 6 a sum not to exceed ten (10) dollars per working day of eight  
 7 (8) hours, and for such appraisal involving less than eight  
 8 (8) hours, they shall be paid at not to exceed the rate of one  
 9 and 25/100 (1.25) dollars an hour, except that the minimum  
 10 charge shall not be less than two and 50/100 (2.50) dollars."

1 Sec. 2. The appraisers shall also be entitled to five (5)  
 2 cents a mile for the actual and necessary distance traveled in  
 3 going to and returning from the place of appraisal, but separate  
 4 mileage shall not be allowed when one conveyance was or could  
 5 have been used in making said appraisal nor shall any appraiser

6 be entitled to mileage if gratuitously transported by another.  
7 The cost of said appraisement shall be a charge against the  
8 estate of the decedent, to be paid out of the property appraised  
9 or by the owner or owners thereof. That the appraisers shall be  
10 required to file a sworn statement with the clerk of the district  
11 court, setting out in detail the cost of said appraisement.

1 Sec. 3. That all acts or parts of acts in conflict with  
2 the provisions of this act are hereby repealed.

1 Sec. 4. That this act being deemed of immediate importance  
2 shall take effect and put in full force from and after its  
3 publication in the Altoona Herald, a newspaper published at  
4 Altoona, Iowa, and the Plain Talk, a newspaper published at  
5 Des Moines, Iowa.