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 <u>AND COUNTY RECORDER</u> FOR TAX PURPOSES WITH ADMINISTRATION. After the entry of the order approving the final report <u>or after discharge as provided in section 633.479</u>, 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

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