

633.481 Certificate to county recorder for tax purposes without administration.

When an inventory or report is filed under [section 450.22](#) for deaths occurring before January 1, 2025, without administration of the estate of the decedent, the heir or heir's attorney shall prepare and deliver to the county recorder of the county in which the real estate is situated a 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. The fees for recording and indexing the instrument shall be as provided in [section 331.604](#). The county recorder shall deliver the certificates to the county auditor as provided in [section 558.58](#).

[C66, 71, 73, 75, 77, 79, 81, §633.481; [82 Acts, ch 1054, §3](#)]

[84 Acts, ch 1221, §8](#); [86 Acts, ch 1079, §6](#); [90 Acts, ch 1081, §4](#); [2003 Acts, ch 151, §56](#); [2009 Acts, ch 27, §37](#); [2025 Acts, ch 148, §49, 53, 54](#)

Referred to in [§635.7](#)

2025 amendment applies retroactively to January 1, 2025, to the estates of decedents dying on or after January 1, 2025; 2025 Acts, ch 148, §54

Section amended