

Sen. Judiciary 3/16 Do Pass 3/23 (p. 999)

HOUSE FILE 2474

Judiciary  
Mann, Chair  
Ritsema  
Small

1984

HOUSE FILE 2474

Place On Calendar

BY COMMITTEE ON JUDICIARY AND  
LAW ENFORCEMENT

(Formerly Study Bill 647)

Passed House, Date 3-14-84 (p. 1041) Passed Senate, Date 3-28-84 (p. 1116)

Vote: Ayes 96 Nays 0 Vote: Ayes 45 Nays 1

Approved April 16, 1984 (p. 2047)

## A BILL FOR

1 An Act relating to the form of probate inventory.  
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2474

1 Section 1. Section 633.361, Code Supplement 1983, is  
2 amended by striking the section and inserting in lieu thereof  
3 the following:

4 633.361 REPORT AND INVENTORY. Within ninety days after  
5 qualification by the personal representative, unless a longer  
6 time is granted by the court, the personal representative  
7 shall file with the clerk a report and inventory of the  
8 property of the decedent, so far as the same has come to the  
9 knowledge of the personal representative. The report and  
10 inventory shall be verified or affirmed under penalty of  
11 perjury. It shall include the following information:

- 12 1. Name, age and residence of decedent.
- 13 2. Date of death.
- 14 3. Whether decedent died testate or intestate.
- 15 4. Name and post office address of the personal  
16 representative.
- 17 5. Name and post office address of the surviving spouse,  
18 if any.
- 19 6. Name, relationship and post office address of each  
20 beneficiary under the will (if the decedent died testate)  
21 or of each heir (if the decedent died intestate). If any  
22 persons take by representation, the personal representative  
23 shall list the deceased person through whom those persons  
24 take and shall also list the persons taking under that deceased  
25 person.
- 26 7. If the decedent died testate, the name and address  
27 of each child, if any, born to or adopted by decedent after  
28 execution of the will.
- 29 8. Legal descriptions and estimated values of all the  
30 real estate of the decedent in the state of Iowa.
- 31 9. Legal descriptions and estimated values of all real  
32 estate of the decedent outside of the state of Iowa.
- 33 10. Personal property regarded as exempt from execution,  
34 with estimated values.
- 35 11. All other personal property of the decedent, with

1 estimated values.

2 12. A listing of all other items, with estimated values,  
3 which are subject to Iowa inheritance tax or federal estate  
4 tax.

5 13. A report concerning any reductions in the amount of  
6 unified credit available for federal estate tax purposes.

7 Sec. 2. This Act applies to inventories filed on or after  
8 its effective date.

9 EXPLANATION

10 The bill changes the form of probate inventory to provide  
11 more complete information to persons interested in estates.  
12 Probate inventories need no longer be filed with the Iowa  
13 department of revenue due to recent changes in chapter 450.  
14 Previously, the probate inventory served both as inventory  
15 and report to interested persons and as the preliminary  
16 inheritance tax report to the Iowa department of revenue.

17 The bill takes effect July 1 following its enactment.

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HOUSE FILE 2474

AN ACT  
RELATING TO THE FORM OF PROBATE INVENTORY.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 633.361, Code Supplement 1983, is amended by striking the section and inserting in lieu thereof the following:

633.361 REPORT AND INVENTORY. Within ninety days after qualification by the personal representative, unless a longer time is granted by the court, the personal representative shall file with the clerk a report and inventory of the property of the decedent, so far as the same has come to the knowledge of the personal representative. The report and inventory shall be verified or affirmed under penalty of perjury. It shall include the following information:

1. Name, age and residence of decedent.
2. Date of death.
3. Whether decedent died testate or intestate.
4. Name and post office address of the personal representative.
5. Name and post office address of the surviving spouse, if any.
6. Name, relationship and post office address of each beneficiary under the will (if the decedent died testate) or of each heir (if the decedent died intestate). If any persons take by representation, the personal representative shall list the deceased person through whom those persons take and shall also list the persons taking under that deceased person.
7. If the decedent died testate, the name and address of each child, if any, born to or adopted by decedent after execution of the will.
8. Legal descriptions and estimated values of all the real estate of the decedent in the state of Iowa.

9. Legal descriptions and estimated values of all real estate of the decedent outside of the state of Iowa.
  10. Personal property regarded as exempt from execution, with estimated values.
  11. All other personal property of the decedent, with estimated values.
  12. A listing of all other items, with estimated values, which are subject to Iowa inheritance tax or federal estate tax.
  13. A report concerning any reductions in the amount of unified credit available for federal estate tax purposes.
- Sec. 2. This Act applies to inventories filed on or after its effective date.

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DONALD D. AVENSON  
Speaker of the House

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ROBERT T. ANDERSON  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2474, Seventieth General Assembly.

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JOSEPH O'HERN  
Chief Clerk of the House

Approved *April 16* 1984

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TERRY E. BRANSTAD  
Governor