

3/4/97 Amend + Do Pass
w/H-1133 (p. 497)

FEB 13 1997
LOCAL GOVERNMENT

REPRINTED

HOUSE FILE
BY CARROLL

218

Passed House, Date ^(p. 608) 3-17-97 Passed Senate, Date 4/23/97
Vote: Ayes 95 Nays 0 Vote: Ayes 46 Nays 0
Approved May 19, 1997

A BILL FOR

1 An Act relating to service of notices of appraisement of property
2 for state inheritance tax purposes.

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

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HOUSE FILE 218

H-1133

1 Amend House File 218 as follows:

2 1. Page 1, line 19, by striking the word
3 "ordinary" and inserting the following: "certified".

By COMMITTEE ON LOCAL GOVERNMENT
VANDE HOEF of Osceola, Chairperson

H-1133 FILED MARCH 4, 1997

Adopted 3-17-97
(p. 608)

HF 218

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1 Section 1. Section 450.28, Code 1997, is amended to read
2 as follows:

3 450.28 NOTICE OF APPRAISEMENT.

4 It shall be the duty of all appraisers appointed under the
5 provisions of this chapter, upon receiving a commission as
6 herein provided, to give notice to the director of revenue and
7 finance, the attorney of record of the estate, if any, and
8 other persons known to be interested in the property to be
9 appraised, of the time and place at which they will appraise
10 such property, which time shall not be less than ten days from
11 the date of such notice. The notice shall further state that
12 the director of revenue and finance or any person interested
13 in the estate or property appraised may, within sixty days
14 after filing of the appraisal with the clerk of court, file
15 objections to the appraisal. The notice shall be served in
16 ~~the same manner as is prescribed for the commencement of civil~~
17 ~~actions, or in such other manner as the court in its~~
18 ~~discretion, may prescribe upon application of any appraiser or~~
19 any interested party by ordinary mail and such notice is
20 deemed completed when the notice is deposited in the mail and
21 postmarked for delivery.

22 Sec. 2. Section 450.29, Code 1997, is amended to read as
23 follows:

24 450.29 NOTICE OF FILING.

25 Upon service of such notice and the making of such
26 appraisal, the notice, ~~return thereon~~ and appraisal
27 shall be filed with the clerk, and a copy of the appraisal
28 shall at once be filed by the clerk with the director of
29 revenue and finance. The clerk shall send a notice, by
30 ordinary mail, to the attorney of record of the estate, if
31 any, to the personal representative of the estate, and to each
32 person known to be interested in the estate or property
33 appraised. The notice shall state the date the appraisal
34 was filed with the clerk of court and shall include a copy of
35 the appraisal.

EXPLANATION

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This bill provides that the notice of appraisement of property required by the inheritance tax chapter of the Code shall be sent to certain interested parties by ordinary mail and notice is deemed complete when the notice is postmarked for delivery. Present law requires that delivery of a notice of appraisal be by personal service or by publication.

S- 3/18/97 W. d. m. one
S- 4-1-97 Do Pass

HOUSE FILE 218
BY CARROLL

(As Amended and Passed by the House, March 17, 1997)

Passed House, Date _____ Passed Senate, ^(P. 1396) Date 4/23/97
Vote: Ayes _____ Nays _____ Vote: Ayes 46 Nays 0
Approved May 19, 1997

A BILL FOR

1 An Act relating to service of notices of appraisement of property
2 for state inheritance tax purposes.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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House Amendments _____

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2 as follows:

3 450.28 NOTICE OF APPRAISEMENT.

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5 provisions of this chapter, upon receiving a commission as
6 herein provided, to give notice to the director of revenue and
7 finance, the attorney of record of the estate, if any, and
8 other persons known to be interested in the property to be
9 appraised, of the time and place at which they will appraise
10 such property, which time shall not be less than ten days from
11 the date of such notice. The notice shall further state that
12 the director of revenue and finance or any person interested
13 in the estate or property appraised may, within sixty days
14 after filing of the appraisal with the clerk of court, file
15 objections to the appraisal. The notice shall be served ~~in~~
16 ~~the same manner as is prescribed for the commencement of civil~~
17 ~~actions, or in such other manner as the court in its~~
18 ~~discretion, may prescribe upon application of any appraiser or~~
19 ~~any interested party~~ by certified mail and such notice is
20 deemed completed when the notice is deposited in the mail and
21 postmarked for delivery.

22 Sec. 2. Section 450.29, Code 1997, is amended to read as
23 follows:

24 450.29 NOTICE OF FILING.

25 Upon service of such notice and the making of such
26 appraisal, the notice, ~~return thereon~~ and appraisal
27 shall be filed with the clerk, and a copy of the appraisal
28 shall at once be filed by the clerk with the director of
29 revenue and finance. The clerk shall send a notice, by
30 ordinary mail, to the attorney of record of the estate, if
31 any, to the personal representative of the estate, and to each
32 person known to be interested in the estate or property
33 appraised. The notice shall state the date the appraisal
34 was filed with the clerk of court and shall include a copy of
35 the appraisal.

HOUSE FILE 218

AN ACT
RELATING TO SERVICE OF NOTICES OF APPRAISEMENT OF PROPERTY
FOR STATE INHERITANCE TAX PURPOSES.

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

Section 1. Section 450.28, Code 1997, is amended to read as follows:

450.28 NOTICE OF APPRAISEMENT.

It shall be the duty of all appraisers appointed under the provisions of this chapter, upon receiving a commission as herein provided, to give notice to the director of revenue and finance, the attorney of record of the estate, if any, and other persons known to be interested in the property to be appraised, of the time and place at which they will appraise such property, which time shall not be less than ten days from the date of such notice. The notice shall further state that the director of revenue and finance or any person interested in the estate or property appraised may, within sixty days after filing of the appraisal with the clerk of court, file objections to the appraisal. The notice shall be served ~~in the same manner as is prescribed for the commencement of civil actions, or in such other manner as the court in its discretion, may prescribe upon application of any appraiser or any interested party~~ by certified mail and such notice is deemed completed when the notice is deposited in the mail and postmarked for delivery.

Sec. 2. Section 450.29, Code 1997, is amended to read as follows:

450.29 NOTICE OF FILING.

Upon service of such notice and the making of such appraisal, the notice ~~return thereon~~ and appraisal shall be filed with the clerk, and a copy of the appraisal

shall at once be filed by the clerk with the director of revenue and finance. The clerk shall send a notice, by ordinary mail, to the attorney of record of the estate, if any, to the personal representative of the estate, and to each person known to be interested in the estate or property appraised. The notice shall state the date the appraisal was filed with the clerk of court and shall include a copy of the appraisal.

RON J. CORBETT
Speaker of the House

MARY E. KRAMER
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 218, Seventy-seventh General Assembly.

ELIZABETH ISAACSON
Chief Clerk of the House

Approved May 19, 1997

TERRY E. BRANSTAD
Governor