

## CHAPTER 193

## INHERITANCE TAX

## S. F. 225

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, 1935, be  
2 amended by adding thereto as section seventy-three hundred thirty-  
3 d one (7330-d1) the following:  
4 "Each of said appraisers shall be entitled to receive for time ac-  
5 tually spent in making an appraisal required by law, a sum not  
6 to exceed five (5) dollars per working day of eight (8) hours, and for  
7 such appraisal involving less than eight (8) hours, they shall be  
8 paid at not to exceed the rate of one and 25/100 (1.25) dollars an hour,  
9 except that the minimum charge shall not be less than two and 50/100  
10 (2.50) dollars."

1 SEC. 2. The appraisers shall also be entitled to five (5) cents a  
2 mile for the actual and necessary distance traveled in going to and  
3 returning from the place of appraisal, but separate mileage shall not  
4 be allowed when one conveyance was or could have been used in mak-  
5 ing said appraisal nor shall any appraiser be entitled to mileage if  
6 gratuitously transported by another. The cost of said appraisal  
7 shall be a charge against the estate of the decedent, to be paid out of  
8 the property appraised or by the owner or owners thereof. That the  
9 appraisers shall be required to file a sworn statement with the clerk  
10 of the district court, setting out in detail the cost of said appraisal.

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2 of this act are hereby repealed.

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

Senate File 225. Approved April 2, 1937.

I hereby certify that the foregoing act was published in the Altoona Herald, April 8, 1937, and the Des Moines Plain Talk, April 8, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*