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LE COCQ PROTESTS

COSTLY APPRAISALS

Lynden Attorney Appeals To Governor Against Pemberton Official In Small Estates

Protesting directly to Governor Clarence D. Martin, R. B. Le Cocq, Lynden attorney, has started a fight against a new ruling of W. H. Pemberton, supervisor of the State Inheritance Tax Division, which requires that one of his officials act as an appraiser for small estates locally.

Increased expenses are levied against the estate as a result, and these Mr. Le Cocq believes to be unnecessary. He is being supported in his campaign by Judge Ed E. Hardin. Judge Hardin has announced that he will not appoint an appraiser who may have to travel more than ten miles and return to appraise an estate, except in estates of large size or where special conditions exist.

Pemberton has been insisting that L. H. Darwin of Bellingham act as one of the appraisers in all estates in this county, with \$5-a-day fees and travelling expense levied against the estate.

Appeals To Governor

Mr. Le Cocq summed up the situation as follows, in his appeal to the Governor:

"I have practiced law in this community for almost twenty years. During this time we have probated a great many estates; in fact my largest practice is in probate law. During these years we have never once had any arguments with the Inheritance and Escheat Division. We have always received courteous treatment and due consideration has been given to the clients as well as ourselves. However, under the present administration of the department by Mr. Pemberton, it would seem that politics has shown its head in our courts. Mr. Pemberton insists that the state will recommend an appraiser in every estate, no matter how small, no matter where the property may be, and this appraiser shall be his political friend, Mr. L. H. Darwin of Bellingham. In years past, the department has always waived its right in those estates where the estate is not in any event liable for an inheritance tax.

State Man Unnecessary

"Mr. Pemberton's position seems to be that unless a state appraiser in the person of his friend, Mr. Darwin, be appointed to represent the state, the state will be defrauded out of its just inheritance tax. In other words, this whole argument is based on the assumption that the people of this community, the parties appointed in this community as appraisers, are crooks and criminals and would, if given the opportunity, defraud the state of its taxes. We are proud of the little town of Lynden and its community and people, and we resent such insinuations on the part of Mr. Pemberton. In these past years I have acted as attorney for many an administrator or executor, and I never yet found any one of them even attempting to in any manner cheat the state of its just inheritance tax. There is so little opportunity of doing so where the folks are generally honest that this kind of argument seems far fetched indeed. I can speak, of course, only for my own community. I realize that we have a very clean and high citizenship here. But in any event, I believe we should always proceed on the theory that all men are honest until proven to be otherwise.

Charge Is Expensive

"To have Mr. Darwin, or any other person from Bellingham, come here to appraise estates is impracticable and against good judgment and good common sense. It is inconvenient for the attorney, executor or administrator and other appraisers to set a date of meeting; an outside man is not acquainted with conditions and values; local appraisers very seldom charge for their services; it is almost in every instance done as a neighborly act without charge; local bankers, merchants and realtors have in the past when called upon as appraiser, seldom charged for their services. The records will show this. No good purpose is served by having an outside party come in here to appraise estates. It will just create bad feelings and lay the administration open to the criticism that this procedure is forced upon them by reason of political considerations or by reason of political debts to be paid to a certain individual. I am confident that if necessary I can get signatures of a tremendous number of voters in this district who belong to the same party as Mr. Pemberton and will strenuously object to the procedure in question.

No Extra Expense Needed

"This community desires to have the state waive its right to appoint an appraiser in all those small estates which go over to surviving wife or husband or to children and which in no event are taxable for inheritance tax purposes. In those estates in which the state is interested, at least presumably so, we wish the state to recommend a citizen of Lynden to act as such appraiser. We have plenty of competent men who will be glad to perform this service, and if Mr. Pemberton wishes to have one of