

SEC. 6. That when a tax is voted as provided in this act the township clerk shall, before drawing any of said tax from the treasury of the county, execute a bond with penalty double the amount of said tax, which bond shall be approved by the board of supervisors.

Township clerk to give bond.  
Approval of bond.

SEC. 7. The trustees of any township, where such building has been erected, are hereby authorized and empowered to certify to the board of supervisors that a tax of not exceeding one-half mill on the dollar in any one year of the taxable property of the township should be levied to be used in keeping such building in repair, to furnish same with necessary furniture and provide for the taking care thereof. When such certificate is filed in the auditor's office the board of supervisors shall levy such tax.

Tax not to exceed one-half mill certified.

Tax levied.

Approved Mar. 5, 1896.

CHAPTER 27.

AN ACT to amend section 1, chapter 171 of the Acts of the 21st H. F. 226. General Assembly, providing for levy of tax for fire purposes.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. That section 1 of chapter 171 of the acts of the 21st General Assembly be amended by striking out the word "two" after the word "of" in the eighth line of said section, and inserting in lieu thereof the word "three."

Tax for paid fire departments raised to 3 mills in special charter cities.

SEC. 2. This act being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in the city of Des Moines, Iowa.

Publication.

Approved February 29, 1896.

I hereby certify that the foregoing act was published in the Iowa State Register, March 3, and Des Moines Leader, March 1, 1896.

W. M. MCFARLAND,  
Secretary of State.

CHAPTER 28.

AN ACT imposing a collateral inheritance tax and providing for the collection of the same.

S. F. 385.

*Be it enacted by the General Assembly of the State of Iowa:*

SEC. 1. All property within the jurisdiction of this state, and any interest therein, whether belonging to the inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the intestate laws of this or any other state, or by deed, grant, sale, or gift made or intended to take effect in possession or in enjoyment after the death of the grantor, or donor, to any

Property passing by will or intestate law effected.

- Exceptions. person in trust or otherwise, other than to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of an adopted child of a decedent, or to or for charitable, educational, or religious societies or institutions within this state, shall be subject to a tax of five per centum of its value, above the sum of one thousand dollars, after the payment of all debts, for the use of the state; and all administrators, executors, and trustees, and any such grantee under a conveyance, and any such donor under a gift, made during the grantor's or donor's life, shall be respectively liable for all such taxes to be paid by them respectively, except as herein otherwise provided, with lawful interest as hereinafter set forth, until the same shall have been paid. The tax aforesaid shall be and remain a lien on such estate from the death of the decedent until paid.
- Property above \$1,000 subject to tax of 5 per cent.
- Tax to remain a lien upon property.
- Executor to file inventory of property liable to tax.
- Property to be entered upon lien book in clerks office.
- Real estate subject to tax to be appraised.
- Tax to be paid by person entitled to the property.
- Default sale of property.
- Property bequeathed to lineal descendant for term of years.
- Remainder bequeathed to stranger.
- Application by treasurer of state for appraisal of property.
- SEC. 2. It shall be the duty of the executor, administrator, or trustee, immediately upon his appointment, to make and file a separate inventory of all the real estate of the decedent liable to such tax, and to cause the lien of the same to be entered upon the lien book in the office of the clerk of the court in each county where each particular part of said real estate is situated, and no conveyance of said estate or interest therein, which is subject to such tax before or after the entering of said lien, shall discharge the estate so conveyed from the operation thereof.
- SEC. 3. All the real estate of the decedent subject to such tax shall, except as hereinafter provided, be appraised within thirty days next after the appointment of an executor, administrator, or trustee, and the tax thereon, calculated upon the appraised value, shall be paid by the person entitled to said estate within fifteen months from the approval by the court of such appraisal; and in default thereof the court shall order the same, or so much thereof as may be necessary to pay such tax, to be sold.
- SEC. 4. When any person whose estate, over and above the amount of his just debts, exceeds the sum of one thousand dollars, shall bequeath or devise any real property to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, or lineal descendant of such child, during life or for a term of years, and the remainder to a collateral heir or to a stranger to the blood, the court, upon the determination of such estate for life or years, shall, upon its own motion or upon the application of the treasurer of state, cause such estate to be appraised at its then actual market value, from which shall be deducted the value of any improvements thereon, or betterments thereto, if any, made by the remainder man during the time of the prior estate to be ascertained and determined by the appraisers, and the tax on the

remainder shall be paid by such remainder man within sixty days from the approval by the court of the report of the appraisers. If such tax is not paid within said time the court shall then order said real estate, or so much thereof as shall be necessary to pay such tax to be sold.

Order for sale of real estate to pay tax.

SEC. 5. Whenever any real estate of a decedent shall be subject to such tax, and there be a life estate or interest for a term of years given to a party other than named in Sec. 4 hereof, and the remainder to a collateral heir or stranger to the blood, the court shall direct the interest of the life estate or term of years to be appraised at the actual market value thereof, and upon the approval of such appraisement by the court, the party entitled to such life estate, or term of years, shall within sixty days thereafter pay such tax, and in default thereof the court shall order such interest in said estate or so much thereof as shall be necessary to pay such tax to be sold. Upon the determination of such life estate or term of years the same provision shall apply as to the ascertainment of the amount of the tax, and the collection of the same on the real estate in remainder as in like cases is provided in Sec. 4 hereof. Whenever any personal estate of a decedent shall be subject to such tax and there be a life estate or interest for a term of years given to a party other than named in Sec. 4, and remainder to a collateral heir or stranger to the blood, the court shall inquire into and determine the value of the life estate or interest for the term of years and order and direct the amount of the tax thereon to be paid by the prior estate and that to be paid by the remainder man, each of whom shall pay their proportion of such tax within sixty days from such determination, and in default thereof the executor, administrator, or trustee, shall pay the same out of said property and hold the same from distribution and invest it at interest under the order of the court, until said tax is paid, or until the interest on the same equals the amount of such tax, which shall thereupon be paid.

Where property has a life estate or term of years interest and remainder to collateral heir.

Appraisment of such property.

Ascertainment of amount of tax

Life estate interest and collateral heir.

Court may determine tax payment.

Each to pay portion of tax within 60 days

Where increase equals amount of tax

SEC. 6. Whenever a decedent appoints one or more executors or trustees and in lieu of their allowance or commission makes a bequest or devise of property to them which would otherwise be liable to said tax, or appoints them his residuary legatees, and said bequests, devises or residuary legacies exceed what would be a reasonable compensation for their services, such excess shall be liable to such tax, and the court having jurisdiction of their accounts, upon its own motion or on the application of the treasurer of state, shall fix such compensation.

Where a bequest is made to executors in lieu of an allowance.

In excess of reasonable compensation

Court may fix compensation

SEC. 7. Whenever any legacies subject to said tax are charged upon or payable out of any real estate, the heir or devisee before paying the same, shall deduct said tax

- Where legacies are payable out of real estate. therefrom and pay it to the executor, administrator, trustee or treasurer of state, and the same shall remain a charge and be a lien upon said real estate until it is paid; and payment thereof shall be enforced by the executor, administrator, trustee, or treasurer of state in his name of office, in the same manner as the payment of the legacy itself could be enforced.
- Tax paid to executor remains a lien. SEC. 8. Every executor, administrator, or trustee having in charge or trust any property subject to said tax, and which is made payable by him, shall deduct the tax therefrom or shall collect the tax thereon from the legatee or person entitled to said property, and he shall not deliver any specific legacy or property subject to said tax to any person until he has collected the tax thereon.
- Executor must deduct tax or collect from legatee. SEC. 9. All taxes imposed by this act shall be payable to the treasurer of state, and those which are made payable by executors, administrators or trustees shall be paid within one year from the death of the testator or intestate or within one year from assuming of the trust by such trustee. All taxes not paid within the time prescribed in this act, shall draw interest at the rate of eight per centum per annum until paid.
- Property not delivered until tax is paid. SEC. 10. All appraisements of real estate subject to such tax shall be made and filed in the manner provided for appraisement of personal property. When such real estate is situated in another county the same appraisers may serve or others may be appointed.
- Tax payable to treasurer of state. SEC. 11. Application for the sale of real estate subject to such tax may be made by the executor, administrator, or trustee or in cases falling under the provisions of sections 4 and 5 of this act, by the treasurer of state in his name of office. The proceedings on such application shall conform, as near as may be, to those for the sale of the real estate of a decedent for the payment of his debts.
- Limitation of payment. SEC. 12. Whenever any real estate of a decedent shall so pass either in possession and enjoyment, or in remainder as to be subject to such tax, the executor, administrator or trustee, within six months after he has assumed the duties of his trust shall file with the treasurer of state a description of such real estate, giving the name of the county where the same is situated, the name of the decedent, the name of the person or persons to whom it so passes, whether the same passes in possession and enjoyment in fee, for life or for a term of years (naming the term of years), and if a prior estate is created, he shall give the name of the remainder man.
- Appraisments of real estate subject to tax. SEC. 13. As soon as any such real estate is appraised it shall be the duty of the executor, administrator or trustee, if he has not been discharged, and if he has been finally discharged, then it shall be the duty of the clerk, to file
- Application for sale of real estate subject to tax.
- Proceedings.
- Executor must file description of land with treasurer in six months.
- Contents of description.
- Remainder man.
- Duty of executor when property is appraised.

with the treasurer of state, a copy of such appraisement stating also the amount of tax to be paid and within what time ordered to be paid. Clerk to file with treasurer copy of appraisement.

SEC. 14. No final settlement of the account of any executor, administrator, or trustee shall be accepted or allowed unless it shall show, and the court shall find, that all taxes imposed by the provisions of this act upon any property or interest therein belonging to the estate to be paid by such executors, administrators, or trustees, and to be settled by said account, shall have been paid, and the receipt of the treasurer of state for such tax shall be the proper voucher for such payment. Final settlement must show tax paid. Receipt of treasurer of state a voucher.

SEC. 15. The district court having either principal or ancillary jurisdiction of the settlement of the estate of the decedent shall have jurisdiction to hear and determine all questions in relation to said tax that may arise affecting any devise, legacy, or inheritance, or any grant or gift under this act, subject to appeal as in other cases, and the treasurer of state shall in his name of office represent the interests of the state in any such proceeding. District court has jurisdiction to determine question of taxes. Treasurer of state to represent interests of state.

Approved April 14, 1896.

CHAPTER 29.

AN ACT to exempt crematoriums from taxation.

H. F. 281.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. That the land belonging to any cremation society, not to exceed one acre, whereon is situated a crematorium devoted solely to the disposal of the human dead, shall be exempt from taxation; *provided*, and so long as, no dividends, emoluments or profits from the use of such property shall accrue to the members or shareholders of the society owning the same. Land belonging to cremation societies shall under certain conditions be exempt from taxation.

SEC. 2. All acts or parts of acts in conflict with this act are hereby repealed. Repealing clause.

Approved April 14, 1896.

CHAPTER 30.

AN ACT to amend section 801 of the code of 1873, relating to the assessment of taxes. H. F. 270.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. That section 801 of the code of 1873 be and the same is hereby amended as follows, viz: By adding the words "including bicycles" immediately after the word "vehicle" in line 14 of said section. Bicycles included in tax assessments.

Approved April 14, 1896.