

CHAPTER 181

REPORTS OF EXECUTORS, ADMINISTRATORS, TRUSTEES

H. F. 162

AN ACT to repeal sections seven thousand three hundred nineteen (7319) and eleven thousand nine hundred twelve (11,912) of the code; to repeal sections seven thousand three hundred twenty (7320), seven thousand three hundred twenty-four (7324) and eleven thousand nine hundred thirteen (11,913) of the code and to enact substitutes therefor; and to amend section eleven thousand nine hundred sixteen (11916) of the code, relating to reports and inventories of executors, administrators, and testamentary trustees, and to the appraisalment of personal property in probate proceedings.

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

1 SECTION 1. Sections seven thousand three hundred nineteen
2 (7319) and eleven thousand nine hundred twelve (11912) of the code
3 are repealed.

1 SEC. 2. Section seven thousand three hundred twenty (7320) of
2 the code is repealed and the following is enacted in lieu thereof:
3 "7320. **Report required—blanks.** The treasurer of state shall
4 furnish the clerk of the court with blanks upon which to make the
5 report and inventory required by section eleven thousand nine hun-
6 dred thirteen (11,913)."

1 SEC. 3. Section seven thousand three hundred twenty-four (7324)
2 of the code is repealed and the following is enacted in lieu thereof:
3 "7324. **Acceptance of final report.** No final settlement of the ac-
4 count of any executor, administrator, or trustee shall be accepted
5 or allowed unless a strict compliance has been had by such person
6 with the provision relative to the making and filing of said report,
7 and with section seven thousand three hundred twenty-two (7322)."

1 SEC. 4. Section eleven thousand nine hundred thirteen (11913)
2 is repealed and the following is enacted in lieu thereof:

3 "11913. **Inventory and report.** Within thirty (30) days after his
4 qualifications, each executor, administrator, or testamentary trustee
5 shall, any will to the contrary notwithstanding, make and return to
6 the clerk, under oath, a full and detailed report, and inventory of
7 the property of the deceased, as far as the same has come to his
8 knowledge, as follows:

- 9 1. Name and last residence of decedent.
- 10 2. Date of death.
- 11 3. Whether decedent left a will.
- 12 4. Name and postoffice address of executor, administrator, or
13 trustee.
- 14 5. Name, age, and postoffice address of surviving wife or hus-
15 band, if any.
- 16 6. If testate, name, age, and postoffice address of each beneficiary
17 under will.
- 18 7. Relationship of each beneficiary to the testator.

- 19 8. If intestate, name, age, and postoffice address of each heir
20 at law.
- 21 9. Relationship of each heir at law to decedent.
- 22 10. Inventory of all the real estate of the decedent, giving amount,
23 and an accurate description of each tract.
- 24 11. Whether the property passes in possession and enjoyment in
25 fee, for life, or for a term of years.
- 26 12. Personal property inventoried as general assets of the deceased.
- 27 13. Personal property regarded as exempt.
- 28 14. Notes, bonds, stocks, book accounts, and like items.
- 29 "11913-b1. Reporting failure to court. The failure of the execu-
30 tor, administrator, or trustee promptly to make said report shall
31 be forthwith reported by the clerk to the district court if in session,
32 or to a judge thereof, if in vacation, for such order as may be neces-
33 sary to enforce the making and filing of said report."
- 1 SEC. 5. Section eleven thousand nine hundred sixteen (11,916)
2 of the code is amended by inserting in line one (1) and immediately
3 after the word "all", the word "personal".

Approved April 16, A. D. 1927.

CHAPTER 182

COUNTY TREASURER

H. F. 81

AN ACT to repeal section 7399 (seventy-three hundred ninety-nine) of the code, relating to defaults by county treasurers.

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

- 1 SECTION 1. Section 7399 (seventy-three hundred ninety-nine) of
2 the code is repealed.

Approved March 17, A. D. 1927.