

## CHAPTER 184

## SPECIAL ASSESSMENT TAX LIST

AN ACT to amend chapter three hundred forty-six (346) of the code, 1927, relieving the county treasurer from listing delinquent special assessments upon the tax list, as required in section seventy-one hundred ninety-three (7193) of the code, 1927, and to require the county auditor to list the respective special assessments within the respective counties in books known as special assessment tax lists, and to require the treasurer to refer thereto on the respective tax lists each year.

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

1 SECTION 1. That chapter three hundred forty-six (346) of the  
2 code, 1927, be and it is hereby amended by including therein and mak-  
3 ing a part thereof, immediately following section seventy-one hundred  
4 ninety-three (7193), the following sections:

5 "7193-d1. Upon the record of the levy of any special assessment  
6 within any county coming into the hands of the county auditor, the  
7 county auditor shall, in blue or black ink, prepare in a book to be  
8 known as a special assessment book, the list of the persons owning  
9 real estate to be affected thereby, in alphabetical or numerical order,  
10 which book shall contain a description of the real estate so affected,  
11 the date of the assessment, the total amount so assessed, and the  
12 installments to be paid, together with the amounts of the respective  
13 installments if said assessment is payable in installments.

14 "7193-d2. Said special assessment tax list shall also contain space  
15 for showing penalties, if any, that may be incurred, a column showing  
16 payments and amounts thereof, a column showing number of receipt  
17 to be issued by the county treasurer, and a column that may be used  
18 to show the date of payment of said assessment, or any installment  
19 thereof.

20 "7193-d3. Said county auditor shall make an entry upon the special  
21 assessment tax list showing what it is, for what county, and deliver  
22 it to the county treasurer on or before the thirty-first day of Decem-  
23 ber, taking his receipt therefor; such list shall be a sufficient authority  
24 for the county treasurer to collect the taxes therein levied. No in-  
25 formality therein and no delay in delivering the same after the time  
26 above specified, shall affect the validity of any special assessment taxes,  
27 sales or other proceeding for the collection of such special assessment  
28 taxes.

29 "7193-d4. The county treasurer shall each year, upon receiving the  
30 tax list referred to in section seventy-one hundred ninety-three  
31 (7193) of the code, 1927, enter in red ink upon the same, in separate  
32 columns opposite each parcel of real estate upon which the special as-  
33 sessment remains unpaid for any previous year, the book, page and  
34 line number of the special assessment tax list where such special as-  
35 sessment levy and the amount so levied may be found.

36 "7193-d5. Nothing contained in sections seventy-one hundred forty-  
37 five (7145) and seventy-one hundred ninety-three (7193) of the code,  
38 1927, shall apply to special assessment levies."

1 SEC. 2. This act, being deemed of immediate importance, shall be  
2 in force and effect from and after its publication in the *Armstrong*

- 3 Journal, a newspaper published at Armstrong, Iowa, and in the Spirit  
4 Lake Beacon, a newspaper published at Spirit Lake, Iowa.

House File No. 268. Approved April 25, 1931.

I hereby certify that the foregoing act was published in the Armstrong Journal April 30, 1931, and the Spirit Lake Beacon April 30, 1931.

G. C. GREENWALT, *Secretary of State.*

## CHAPTER 185

### INHERITANCE TAX

AN ACT to repeal the law as it appears in sections seventy-three hundred fourteen (7314), seventy-three hundred sixteen (7316), and seventy-three hundred forty (7340) of the code of Iowa 1927, and to amend the law as it appears in sections seventy-three hundred seven (7307), seventy-three hundred eight (7308), seventy-three hundred thirteen (7313), seventy-three hundred thirty-one (7331), and seventy-three hundred sixty-one (7361) of the code of Iowa 1927, relating to the rates, imposition, levy and collection of an inheritance tax, and to provide exemptions in connection therewith.

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

1 SECTION 1. That section seventy-three hundred seven (7307), of  
2 the code of Iowa 1927, be and the same is hereby amended by striking  
3 all of paragraph two (2) and substituting in lieu thereof the follow-  
4 ing:

5 "By deed, grant, sale, gift or transfer made in contemplation of  
6 the death of the grantor or donor, and any such transfer of property  
7 made by any person within two years prior to the death of the grantor  
8 or donor shall, unless shown to the contrary, be deemed to have been  
9 made in contemplation of death.

10 "By deed, grant, sale, gift or transfer made or intended to take  
11 effect in possession or enjoyment after the death of the grantor or  
12 donor. A transfer of property in respect of which the transferor  
13 reserves to himself a life income or interest shall be deemed to have  
14 been intended to take effect in possession or enjoyment at death,  
15 provided, that if the transferor reserves to himself less than the  
16 entire income or interest, the transfer shall be deemed taxable there-  
17 under only to the extent of a like proportion of the value of the prop-  
18 erty transferred".

1 SEC. 2. That section seventy-three hundred eight (7308) of the  
2 code of Iowa 1927, be and the same is hereby amended by striking all  
3 of paragraph one (1) of said section and substituting in lieu thereof  
4 the following:

5 "When the entire estate of the decedent does not exceed the sum  
6 of one thousand dollars after deducting the debts, as defined in this  
7 act", and by striking all of paragraphs two (2) and three (3) thereof  
8 and substituting in lieu thereof the following:

9 "When the property passes in any manner to societies, institutions  
10 or associations incorporated or organized under the laws of this state  
11 for charitable, educational, or religious purposes, and which are not  
12 operated for pecuniary profit, or to cemetery associations, including  
13 humane societies or to resident trustees for such uses within this  
14 state".