

CHAPTER 87

TAXATION. EVIDENCE OF OWNERSHIP OF PROPERTY BY DECEDENT

H. F. 166

AN ACT creating a presumption in any action or proceeding to recover taxes upon property not listed or assessed for taxation during the lifetime of any decedent, that any property, any evidence of ownership of property, and any evidence of a promise to pay, owned by a decedent at the date of his death, had been acquired by such decedent more than five years before the date of his death; and providing that the burden of proving that any such property had been acquired by such decedent less than five years before the date of his death shall be upon the heirs, legatees, and legal representatives of such decedent.

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

1 SECTION 1. In any action or proceeding, now pending or here-
 2 after brought, to recover taxes upon property not listed or assessed
 3 for taxation during the lifetime of any decedent, it shall be presumed
 4 that any property, any evidence of ownership of property, and any
 5 evidence of a promise to pay, owned by a decedent at the date of
 6 his death, had been acquired and owned by such decedent more than
 7 five years before the date of his death; and the burden of proving
 8 that any such property had been acquired by such decedent less than
 9 five years before the date of his death shall be upon the heirs,
 10 legatees, and legal representatives of any such decedent.

1 SEC. 2. This act, being deemed of immediate importance, shall
 2 be in full force and effect from and after its passage and publication
 3 in the Burlington Post, a newspaper published at Burlington, Iowa,
 4 and in the Mount Pleasant Daily News, a newspaper published at
 5 Mount Pleasant, Iowa.

House File No. 166. Approved December 21, 1933.

I hereby certify that the foregoing act was published in the Mount Pleasant Daily News, December 28, 1933, and the Burlington Post, January 5, 1934.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 88

COMPUTATION OF TAX RATES

H. F. 21

AN ACT to amend section seventy-one hundred sixty-four (7164), Code, 1931, by striking lines twenty (20) to thirty-one (31), inclusive, relating to the computation of tax rates.

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

1 SECTION 1. Section seventy-one hundred sixty-four (7164), Code,
 2 1931, is amended by striking therefrom lines 20 to 31, inclusive.
 House File No. 21. Approved January 10, 1934.