

## CHAPTER 241

## INHERITANCE TAX APPRAISERS

S. F. 236

AN ACT to amend section four hundred fifty point twenty-five (450.25), code 1946, relating to compensation of inheritance tax appraisers.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred fifty point twenty-five (450.25),  
2 Code 1946, is hereby amended by striking said section and inserting in  
3 lieu thereof the following:

4 "Each of said appraisers shall be entitled to receive as compensation  
5 a minimum of five dollars and not to exceed ten dollars per day of  
6 eight hours each for making each such appraisal. If the claim of  
7 any appraiser in connection with the appraisal of one estate is for  
8 more than thirty dollars, it shall be itemized and verified and filed  
9 with the clerk of the district court in which the estate is pending  
10 and notice of hearing on such claim shall be given as shall be prescribed  
11 by the court. Upon hearing on any such claim the court shall fix the  
12 amount of compensation to be allowed and enter an order therefor in  
13 the records of such estate, which allowance shall be taxed as part  
14 of the costs of probate."

1 SEC. 2. This act being deemed of immediate importance shall be  
2 in full force and effect from and after its publication in The Marshall-  
3 town Times-Republican, a newspaper published at Marshalltown, Iowa,  
4 and The Madrid Register-News, a newspaper published at Madrid,  
5 Iowa.

Approved April 29, 1947.

I hereby certify that the foregoing act was published in The Marshalltown Times-Republican, April 30, 1947, and The Madrid Register-News, May 1, 1947.

ROLLO H. BERGESON, *Secretary of State.*

## CHAPTER 242

## INVESTMENT OF STATE FUNDS

S. F. 282

AN ACT to amend sections four hundred fifty-two point ten (452.10), four hundred fifty-two point eleven (452.11), four hundred fifty-two point twelve (452.12), and four hundred fifty-three point one (453.1), code 1946, relating to the investment of public funds by the treasurer of state.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section four hundred fifty-two point ten  
2 (452.10), Code 1946, by adding the following: "However the state  
3 treasurer may, with the approval of the executive council, invest any  
4 of the public funds not needed for current operating expenses in  
5 United States government bonds."

1 SEC. 2. Amend section four hundred fifty-two point eleven (452.11),  
2 Code 1946, by adding the following: "The state treasurer shall also

3 file a statement showing the numbers, dates and amounts of all United  
4 States government bonds held as part of said public fund."

1 SEC. 3. Amend section four hundred fifty-two point twelve  
2 (452.12), Code 1946, by inserting the words "securities and" after the  
3 word "of" in line three (3).

1 SEC. 4. Amend section four hundred fifty-three point one (453.1),  
2 Code 1946, by inserting after the word "respectively" in line eleven  
3 (11) the following: "However, the treasurer of state may, with the  
4 approval of the executive council, invest any of the public funds  
5 not needed for current operating expenses in liquid or short term  
6 United States government bonds and/or certificates."

Approved April 22, 1947.

## CHAPTER 243

### LEVEE AND DRAINAGE DISTRICTS

#### H. F. 110

AN ACT to amend section four hundred fifty-five and four tenths (455.4), code 1946, relating to boards of levee and drainage districts.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred fifty-five and four tenths (455.4)\*  
2 is hereby amended by inserting after the word "chapter" in line  
3 two (2) thereof the following: "and Chapter four hundred fifty-seven  
4 (457)".

1 SEC. 2. Section four hundred fifty-five and four tenths (455.4)\* is  
2 hereby amended by adding to said section a new paragraph as follows,  
3 to-wit: "The term, or terms, 'engineer' or 'civil engineer' shall mean  
4 a civil engineer as designated by Chapter one hundred fourteen (114),  
5 code 1946, or a registered professional drainage engineer or a regis-  
6 tered professional drainage surveyor."

1 SEC. 3. All laws, or parts of laws, in conflict herewith to the  
2 extent of said conflict are hereby repealed.

1 SEC. 4. This Act, being deemed of immediate importance, shall be  
2 in force and effect from and after its passage and publication in the  
3 Upper Des Moines, a newspaper published at Algona, Iowa, and The  
4 Bremer County Independent, a newspaper published at Waverly,  
5 Iowa.

Approved February 12, 1947.

\*"Code 1946" omitted in enrolled act.

I hereby certify that the foregoing act was published in the Algona Upper Des Moines, February 20, 1947, and The Bremer County Independent, February 19, 1947.

ROLLO H. BERGESON, Secretary of State.