

450.1 Definitions construction.

1. For purposes of this chapter, unless the context otherwise requires:

a. "Internal Revenue Code" means the same as defined in section 422.3.

b. "Person" includes plural as well as singular, and artificial as well as natural persons.

c. "Personal representative" means an administrator, executor, or trustee as each is defined in section 633.3.

d. "Real estate or real property" for the purpose of appraisal under this chapter means real estate which is the land and appurtenances, including structures affixed thereto.

e. "Stepchild" means the child of a person who was married to the decedent at the time of the decedent's death, or the child of a person to whom the decedent was married, which person died during the marriage to the decedent.

2. This chapter shall not be construed to confer upon a county attorney authority to represent the state in any case, and the county attorney shall represent the department of revenue only when specially authorized by the department to do so.

[S13, § 1481-a45; C24, 27, 31, 35, 39, § **7305**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 450.1]

83 Acts, ch 177, § 2, 38; 88 Acts, ch 1028, § 35; 99 Acts, ch 152, §32, 40; 2003 Acts, ch 95, §1, 24; 2003 Acts, ch 145, §286

2003 amendment applies to estates of decedents dying on or after July 1, 2003; 2003 Acts, ch 95, §24