

#### **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