

**450.81 Duty of recorder.**

Each county recorder shall, upon the filing in the recorder's office of a deed, bill of sale, or other transfer of any description which shows upon its face that it was made or intended to take effect in possession or enjoyment at or after the death of the maker of the instrument, forward to the department of revenue a copy of the instrument.

[C24, 27, 31, 35, 39, §7385; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.81]  
91 Acts, ch 191, §119; 2003 Acts, ch 145, §286