

## CHAPTER 565

### GIFTS

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#### 565.1 Churches may lease.

Church organizations, occupying real property granted to them by the territory or state, may lease the same for business purposes, and occupy other real property with their church edifices, but all of the income derived from such leased real property shall be devoted to maintaining the religious exercises and ordinance of the church to which the grant was originally made, and to no other purpose; and such churches and their affairs shall remain in the control of boards of trustees regularly chosen in accordance with their charters.

[C73, §1921; C97, §2902; C24, 27, 31, 35, 39, §10183; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §565.1]

#### 565.2 Taxation.

Real property so leased shall in all cases be subject to taxation, the same as the real property of natural persons.

[C73, §1921; C97, §2902; C24, 27, 31, 35, 39, §10184; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §565.2]

Tax exemptions generally, §427.1

#### 565.3 Gifts to state.

A gift, devise, or bequest of property, real or personal, may be made to the state, to be held in trust for and applied to any specified purpose within the scope of its authority, but the same shall not become effectual to pass the title in such property unless accepted by the governor on behalf of the state.

[C73, §1387; C97, §2903; C24, 27, 31, 35, 39, §10185; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §565.3]

[86 Acts, ch 1245, §1990](#)

Referred to in §80.46, 565.4

#### 565.4 Management of property.

If gifts are made to the state in accordance with [section 565.3](#), for the benefit of an institution thereof, the property, if accepted, shall be held and managed in the same way as other property of the state, acquired for or devoted to the use of such institution; and any conditions attached to such gift shall become binding upon the state, upon the acceptance thereof.

[C97, §2904; C24, 27, 31, 35, 39, §10186; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §565.4]

#### 565.5 Gifts to state institutions.

Gifts, devises, or bequests of property, real or personal, made to any state institution for purposes not inconsistent with the objects of such institution, may be accepted by its governing board, and such board may exercise such powers with reference to the management, sale, disposition, investment, or control of property so given, devised, or bequeathed, as may be deemed essential to its preservation and the purposes for which the gift, devise, or bequest was made.

[S13, §2904-a; C24, 27, 31, 35, 39, §10187; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §565.5]

**565.6 Gifts to governmental bodies.**

Civil townships wholly outside of any city, and school corporations, are authorized to take and hold property, real and personal, by gift and bequest and to administer the property through the proper officer in pursuance of the terms of the gift or bequest. Title shall not pass unless accepted by the governing board of the corporation or township. Conditions attached to the gifts or bequests become binding upon the corporation or township upon acceptance.

[C97, §740, 2903, 2904; S13, §740; C24, 27, 31, 35, 39, §10188; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §565.6; [81 Acts, ch 117, §1088](#)]

See also §279.42

**565.7 Trustees appointed by court — bond.**

When made for the establishing of institutions of learning or benevolence, and no provision is made in the gift or bequest for the execution of the trust, the judge of the district court having charge of the probate proceedings in the county shall appoint three trustees, residents of said county, who shall have charge and control of the same, and who shall continue to act until removed by the court. They shall give bond as required in case of executors, and be subject to the orders of said court.

[C97, §740; S13, §740; C24, 27, 31, 35, 39, §10189; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §565.7]

**565.8 through 565.11** Repealed by 81 Acts, ch 117, §1097.

**565.12 Condition as to annuity.**

When a gift or bequest is conditioned upon the payment of an annuity to the donor, or any other person, a city may, upon acceptance of the gift or bequest, agree to pay the annuity providing the amount does not exceed five percent of the amount of the gift or bequest and does not exceed the amount realized from a tax levy of twenty-seven cents per thousand dollars of assessed value upon the taxable property of the city.

[C24, 27, 31, 35, 39, §10194; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §565.12; [81 Acts, ch 117, §1089](#)]

**565.13 Annuity tax.**

To provide for the payment of an annuity, the city shall annually thereafter levy a tax sufficient to pay the annuity.

[C24, 27, 31, 35, 39, §10195; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §565.13; [81 Acts, ch 117, §1090](#)]

**565.14** Repealed by 81 Acts, ch 117, §1097.

**565.15 Surplus of tax.**

Any amount collected by a tax so levied and which is not required for the payment of such annuity shall be used for the purposes for which such gift or bequest is made and may be transferred to such fund as will enable it to be used for such purpose.

[C24, 27, 31, 35, 39, §10197; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §565.15]