

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](#)

Referred to in [§261.87](#), [331.756\(57\)](#), [422.27](#)