

with the treasurer of state, a copy of such appraisement stating also the amount of tax to be paid and within what time ordered to be paid. Clerk to file with treasurer copy of appraisement.

SEC. 14. No final settlement of the account of any executor, administrator, or trustee shall be accepted or allowed unless it shall show, and the court shall find, that all taxes imposed by the provisions of this act upon any property or interest therein belonging to the estate to be paid by such executors, administrators, or trustees, and to be settled by said account, shall have been paid, and the receipt of the treasurer of state for such tax shall be the proper voucher for such payment. Final settlement must show tax paid. Receipt of treasurer of state a voucher.

SEC. 15. The district court having either principal or ancillary jurisdiction of the settlement of the estate of the decedent shall have jurisdiction to hear and determine all questions in relation to said tax that may arise affecting any devise, legacy, or inheritance, or any grant or gift under this act, subject to appeal as in other cases, and the treasurer of state shall in his name of office represent the interests of the state in any such proceeding. District court has jurisdiction to determine question of taxes. Treasurer of state to represent interests of state.

Approved April 14, 1896.

CHAPTER 29.

AN ACT to exempt crematoriums from taxation.

H. F. 281.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. That the land belonging to any cremation society, not to exceed one acre, whereon is situated a crematorium devoted solely to the disposal of the human dead, shall be exempt from taxation; *provided*, and so long as, no dividends, emoluments or profits from the use of such property shall accrue to the members or shareholders of the society owning the same. Land belonging to cremation societies shall under certain conditions be exempt from taxation.

SEC. 2. All acts or parts of acts in conflict with this act are hereby repealed. Repealing clause.

Approved April 14, 1896.

CHAPTER 30.

AN ACT to amend section 801 of the code of 1873, relating to the assessment of taxes. H. F. 270.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. That section 801 of the code of 1873 be and the same is hereby amended as follows, viz: By adding the words "including bicycles" immediately after the word "vehicle" in line 14 of said section. Bicycles included in tax assessments.

Approved April 14, 1896.