

CHAPTER 37.

S. F. 225.

AN ACT to amend chapter four (4), title seven (VII) of the code, relative to the assessment and collection of the collateral inheritance tax.

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

SECTION 1. Appraisement. That section fourteen hundred and seventy-six (1476) of the code is hereby amended by adding the following thereto:

"It shall be the duty of all appraisers appointed under the provisions of this chapter to forthwith give notice to the treasurer of state and other persons known to be interested in the property to be appraised, of the time and place at which they will appraise such property, which time shall not be less than ten days from the date of such notice. The notice shall be served in the same manner as is prescribed for the commencement of civil actions unless a different one is ordered by the court or judge and the notice, with the proof of service thereof, shall be returned to the court with the appraisement. The treasurer of state, or any person interested in the estate appraised, may file exceptions to the appraisement, on the hearing of which, as an action in equity, either party may produce evidence competent or material to the matters therein involved. If, upon such hearing, the court finds the amount at which the property is appraised is its value on the market in the ordinary course of trade, and the appraisement was fairly and in good faith made, it shall approve such appraisement; but if it finds that the appraisement was made at a greater or less sum than the value of the property in the ordinary course of trade, or that the same was not fairly or in good faith made, it shall set aside the appraisement, appoint new appraisers and so proceed until a fair and good appraisement of the property is made at its value in the market in the ordinary course of trade. The treasurer of state, or any one interested in the property appraised may appeal to the supreme court from the order of the district court approving or setting aside any appraisement to which exceptions have been filed. Notice of appeal shall be served within thirty days from the date of the order appealed from, and the appeal shall be perfected in the time now provided for appeals in equitable actions. In case of appeal the appellant, if he is not the treasurer of state, shall give bond to be approved by the clerk of the court, to pay the tax, which bond shall provide that the said appellant and sureties shall pay the tax for which the property may be liable, with costs of the appeal."

SEC. 2. Real estate. In all cases where real estate has been subject to or liable for the payment of the tax provided in this chapter, or where any real estate has heretofore been appraised and the tax not yet paid and the notice required in section one of this act was not given, it shall be the duty of the proper court, immediately upon the taking effect of this act, to enforce such tax, or to set aside any appraisement heretofore made, and order a re-appraisement of the same to be made as in this act provided, anything in the law to the contrary notwithstanding.

SEC. 3. Corporate stock. If a foreign executor, administrator or trustee shall assign or transfer any corporate stock or obligations in this state standing in the name of a decedent, or in trust for a decedent, liable to such tax, the tax shall be paid to the treasurer of state on or before the transfer thereof; otherwise the corporation permitting its stock to be so transferred shall be liable to pay such tax and it is the duty of the treasurer of state to enforce the payment thereof.

SEC. 4. Securities and assets. No safe deposit company, trust company, bank or other institution, person or persons holding securities or assets of the decedent shall deliver or transfer the same to the executor or admin-

istrator or legal representative of said decedent unless notice of the time and place of such intended transfer be served upon the state treasurer at least five days prior to the transfer thereof, or unless the tax for which such securities or assets are liable under chapter four (4), title seven (7) of the code shall be first paid. It shall be lawful for, and the duty, of the treasurer of state to personally, or by any person by him duly authorized, to examine such securities or assets at the time of such delivery or transfer. Failure to serve such notice upon the treasurer of state or to allow such examination on the delivery of such securities or assets to such executor, administrator or legal representative before said tax is paid shall render such safe deposit company, trust company, bank or other institution, person or persons liable for the payment of the taxes due upon such securities or assets as provided in said chapter four (4).

SEC. 5. List of heirs. In all of the estates subject to the payment of the collateral inheritance tax it shall be the duty of the executor, administrator or trustee to furnish the clerk of the court a list of the heirs as required in section thirty-four hundred and twelve (3412) of the code and to state therein in a separate column the relationship which each heir, devisee or legatee bears to the decedent. The clerk of the court shall immediately forward a true copy of such list to treasurer of state, and no final settlement of the account of any executor, administrator or trustee shall be accepted or allowed unless a strict compliance with the provisions of this section has been had by such person.

SEC. 6. Rules and regulations. The chief justice of the supreme court shall, prior to July first, 1898, appoint five of the district judges of the state to meet with him at Des Moines on a date to be by him fixed for the purpose of framing uniform rules and regulations, relative to the assessment and collection of the collateral inheritance tax, for the guidance of the district judges, officers of the court, executors and administrators. Said rules and regulations shall aim to give more publicity to the provisions of this chapter, and to secure the strict enforcement of the same, and when made shall form a part of and be published with the rules of the district courts of the state.

SEC. 7. County attorney—compensation. It shall be the duty of the county attorney of each county to report to the treasurer of state the death of all persons whose estates are liable to payment of the collateral inheritance tax, and the description of any property located in the county liable to such tax, and to perform such further legal services in the enforcement of said tax as he may be directed to do by the treasurer of state, but such attorney shall have no authority to receipt for or receive any of such tax. For reporting such estates or property the county attorney shall receive a compensation of ten (10) per cent of the tax payable to the state, but not to exceed the sum of twenty (\$20) dollars in any one estate; and for additional legal services performed under the direction of the treasurer of state he shall be paid a compensation of three (3) per cent on the amount of all taxes collected from estates so reported by him, but in no event shall the amount thereof exceed the sum of one hundred and fifty (\$150) dollars from any one estate. When the treasurer of state is satisfied that an estate reported by the county attorney is liable to the tax he shall so certify to the auditor of state, who shall issue his warrant on the treasurer of state in favor of said county attorney for the sum due for reporting said estate as herein provided, and all other compensation shall be paid said county attorney in like manner when the tax is collected and paid into the state treasury.

SEC. 8. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa

State Register and Des Moines Leader, newspapers published at Des Moines, Iowa.

Approved April 7, 1898.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, April 8, 1898.

G. L. DOBSON,
Secretary of State.

CHAPTER 38.

H. F. 87.

AN ACT to provide for the cutting of weeds on public roads. [Amendatory to title VIII, chapter 2, of the code, in relation to working roads.]

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

SECTION 1. Duty of land owners. That it shall be the duty of the owners of land situated outside of incorporated towns and cities to mow or cut near the surface all weeds on said land within the limits of the public roads thereon, on or before the 15th day of August of each year.

SEC. 2. Enforcement of same. That in the event said land owners do not comply with the foregoing section, on or before the 15th day of August of each year, it shall then be the duty of the road supervisor having jurisdiction to give such owner, his agent or lessee, three days' notice in writing to comply with section one hereof, and upon failure so to do it shall be the duty of the road supervisor to mow or cut near the surface the weeds on such public roads of his district, and he shall make return in writing to the trustees of such township, with the bill for his expenses, which in no case shall exceed two dollars per day for his services, which shall be audited and allowed by said board and paid from the district road fund, and the amount so paid shall be entered up and levied against the lands on which said weeds have been destroyed, and collected by the county treasurer, the same as other taxes, and returned to such district road fund.

Approved April 7, 1898.

CHAPTER 39.

S. F. 22.

AN ACT to amend section one thousand five hundred sixty-two, (1562) of the code, relating to the destruction of thistles.

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

SECTION 1. Written notice. That section one thousand five hundred sixty-two, (1562) of the code be, and the same is hereby amended by striking out of lines three and four the words "Vacant or owned by nonresidents, the owner, agent, or lessee of which is unknown," and insert in lieu thereof the words "Shall cause a written notice to be served on the owner, agent, or lessee of such lands or lots, if found within the county, notifying him to destroy said thistles within ten days from the service of said notice, and in case the same are not destroyed within such time, or if such owner, agent, or lessee is not found within the county, then the road supervisor."

Approved March 19, 1898.

CHAPTER 40.

S. F. 122.

AN ACT to amend section one thousand six hundred and ten (1610) title nine (IX) chapter one (1) of the code in relation to corporations for pecuniary profit.

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

SECTION 1. Increase of capital stock. That section one thousand six hundred and ten (1610) of the code be and the same is hereby amended by striking out the word "thereafter" in line thirteen (13), of said section.