

CHAPTER 256
TAX SALE REDEMPTION

H. F. 71

AN ACT to amend section seven thousand two hundred seventy-nine (7279), Code, 1939, relating to tax redemption.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section seven thousand two hundred seventy-nine
2 (7279), Code, 1939, is hereby amended by striking from lines twenty-
3 eight (28) and twenty-nine (29) thereof the words: "superintendent
4 of the division of old age assistance" and substituting in lieu thereof
5 the following words: "state board of social welfare".

Approved February 17, 1941.

CHAPTER 257
AFFIDAVIT OF ADVERSE POSSESSION UNDER TAX DEED

S. F. 19

AN ACT to provide the means of creating title to real estate by adverse possession, and to limit the time within which actions may be brought to recover real estate after the issuance of a tax deed.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. After five years from the issuance and recording of
2 a tax deed or an instrument purporting to be a tax deed issued by a
3 county treasurer of this state, the then owner or holder of such title or
4 purported title may file with the county recorder of the county in which
5 such real estate is located an affidavit substantially in the following
6 form:

7 STATE OF IOWA }
8COUNTY }SS

9 I,....., being first duly sworn, on oath depose and
10 say that on..... (date) the county treasurer issued a
11 tax deed to..... (grantee) for the following described
12 real estate:

13
14;
15 that said tax deed was filed for record in the office of the county
16 recorder of..... county, Iowa, on..... (date),
17 and appears in the records of that office in..... county as
18 recorded in Book..... Page..... of the..... Records; and that
19 is now in possession of such real estate and claims
20 title to the same by virtue of such tax deed, or such purported tax
21 title.

22 Any person claiming any right, title, or interest in or to such real
23 estate adverse to the title or purported title by virtue of such tax
24 deed referred to herein shall file a claim of the same with the county
25 recorder wherein such real estate is located, within one hundred

26 twenty (120) days after the filing of this affidavit, such claim to
27 set forth the nature thereof, also the time and manner in which
28 such interest was acquired.

29
30 Subscribed and sworn to before me this.....day of....., 19....
31
32 Notary Public in and for
33County, Iowa

1 SEC. 2. When such affidavit is filed it shall be notice to all persons,
2 and any person claiming any right, title, or interest in or to such real
3 estate adverse to the title or purported title by virtue of such tax deed
4 hereinabove referred to, shall file a claim of the same with the county
5 recorder of the county in which such real estate is located within one
6 hundred twenty (120) days after the filing of such affidavit, which
7 claim shall set forth the nature thereof, the time when and the manner
8 in which such interest was acquired.

9 At the expiration of said period of one hundred twenty (120) days, if
10 no such claim has been filed, all persons shall thereafter be forever
11 barred and estopped from having or claiming any right, title, or interest
12 in such real estate adverse to the tax title or purported tax title,
13 and no action shall thereafter be brought to recover such real estate,
14 and the then tax title owner or owner of the purported tax title shall
15 also have acquired title to such real estate by adverse possession.

1 SEC. 3. All affidavits and claims as provided for herein, filed with
2 the county recorder, shall be indexed in the claimant's book under the
3 description of the real estate involved, and shall be recorded as other
4 instruments affecting real estate.

1 SEC. 4. Nothing contained in this act shall affect pending litigation.
2

Approved March 24, 1941.

CHAPTER 258

INHERITANCE TAX EXEMPTION

S. F. 553

AN ACT to amend section seven thousand three hundred eight (7308), Code, 1939, relating to exemptions from inheritance tax and providing for an exemption in the case of property passing to veterans' organizations.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section seven thousand three hundred eight (7308),
2 Code, 1939, is hereby amended by striking the period (.) at the end of
3 subsection two (2) thereof and by inserting at the end of said subsection two (2) the following words: "or to organizations composed
4 wholly of veterans of any war of the United States of America."
5

1 SEC. 2. This act, being deemed of immediate importance, shall be in
2 full force and effect from and after its passage and publication in the