

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

3 Brooklyn Chronicle, a newspaper published at Brooklyn, Iowa, and the
 4 Missouri Valley Times, a newspaper published at Missouri Valley,
 5 Iowa.

Approved April 16, 1941.

I hereby certify that the foregoing act was published in the Brooklyn Chronicle, Brooklyn, Iowa, April 24, 1941, and the Missouri Valley Times, Missouri Valley, Iowa, April 18, 1941.

EARL G. MILLER, *Secretary of State.*

CHAPTER 259
 INHERITANCE TAX
 S. F. 437

AN ACT to amend section seven thousand three hundred eleven (7311), Code, 1939, relating to liens for inheritance taxes.

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

1 SECTION 1. Section seven thousand three hundred eleven (7311),
 2 Code, 1939, is hereby amended by striking the comma from line four
 3 (4) and substituting therefor a period, and by striking all of said
 4 section following said comma, beginning with the word "provided" in
 5 lines four (4) and five (5), and by substituting therefor the following:
 6 "The filing in the office of the clerk of the receipt in full, or certifi-
 7 cate of nonliability, of the state tax commission or an order of court
 8 specifically finding that the estate is exempt from tax shall release
 9 said lien as to all property reported in the estate."

Approved April 9, 1941.

CHAPTER 260
 APPRAISEMENT FOR INHERITANCE TAX
 H. F. 87

AN ACT to amend section seven thousand three hundred thirty-six (7336), Code, 1939, to provide for fixing value by the court of property appraised for inheritance tax purposes.

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

1 SECTION 1. That section seven thousand three hundred thirty-six.
 2 (7336), Code, 1939, be and the same is hereby amended by placing a
 3 period (.) after the word "appraisement" in the eleventh line thereof
 4 and by repealing all that portion of said section after the word "ap-
 5 praisement" just referred to and by enacting in lieu of the stricken
 6 portion the following:
 7 "Upon said appraisement being set aside, the court shall fix the
 8 value of the property of said estate for inheritance tax purposes and