

- 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