

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

9 the valuation so fixed shall be that upon which the tax shall be paid,
 10 unless an appeal is taken from the order of said court as hereinafter
 11 provided for."

Approved March 19, 1941.

CHAPTER 261

APPEAL FROM INHERITANCE TAX VALUATION

H. F. 84

AN ACT to amend section seven thousand three hundred thirty-seven (7337), Code, 1939, pertaining to notice and appeal and fixing value of property for inheritance purposes by court.

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

1 SECTION 1. That section seven thousand three hundred thirty-
 2 seven (7337) be amended by striking all of the portion thereof begin-
 3 ning with the word "approving" in the fourth line thereof and ending
 4 with the word "filed" in the sixth line thereof, and enacting in lieu of
 5 the stricken portion the following: "fixing the value of the property
 6 of said estate."

Approved March 19, 1941.

CHAPTER 262

REFUNDING INDEBTEDNESS BY LOCAL GOVERNMENTS

S. F. 523

AN ACT to authorize counties, cities, towns and school corporations to extend or renew indebtedness represented by bonds or certificates where such indebtedness is payable from a limited annual tax or from a voted annual tax and to fund or refund the same and to issue bonds therefor and make provision for the payment of the principal and interest thereof, within certain limitations.

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

1 SECTION 1. Counties, cities, towns and school corporations may at
 2 any time or times extend or renew any legal indebtedness or any part
 3 thereof they may have represented by bonds or certificates where such
 4 indebtedness is payable from a limited annual tax or from voted annual
 5 tax, and may by resolution fund or refund the same and issue bonds
 6 therefor running not more than twenty years to be known as funding
 7 or refunding bonds, and make provision for the payment of the
 8 principal and interest thereof from the proceeds of an annual tax for
 9 the period covered by such bonds similar to the tax authorized by law
 10 or by the electors for the payment of the indebtedness so extended or
 11 renewed.

1 SEC. 2. All laws relating to the issuance of funding or refunding
 2 bonds by counties, cities, towns and school corporations, as the case