

CHAPTER 222

CANCELLATION OF TAX SALE CERTIFICATES

H. F. 326

AN ACT to amend section seven thousand two hundred seventy-one (7271), code, 1939, relating to the cancellation of certificate of purchase.

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

- 1 SECTION 1. Amend section seven thousand two hundred seventy-
- 2 one (7271), Code, 1939, by striking the word "eight" in line one and
- 3 substituting in lieu thereof the word "ten".

Approved March 24, 1943.

CHAPTER 223

AFFIDAVIT OF ADVERSE POSSESSION UNDER TAX DEED

H. F. 210

AN ACT to amend chapter two hundred fifty-seven (257) of the Laws of the Forty-ninth General Assembly relating to affidavits of adverse possession under tax deed.

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

- 1 SECTION 1. Chapter two hundred fifty-seven (257), of the Laws
- 2 of the Forty-ninth General Assembly is hereby amended by striking
- 3 the word "five" in line one and substituting in lieu thereof the word
- 4 "two".

Approved April 9, 1943.

CHAPTER 224

INHERITANCE TAX

H. F. 19

AN ACT to amend sections seven thousand three hundred seventeen (7317), seven thousand three hundred thirty-five (7335), seven thousand three hundred fifty (7350), seven thousand three hundred fifty-two (7352), and seven thousand three hundred sixty-three (7363), code, 1939, relating to inheritance tax.

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

- 1 SECTION 1. Section seven thousand three hundred seventeen
- 2 (7317), Code, 1939, is hereby amended as follows:
- 3 1. In line six (6) of subsection one (1) strike the comma following
- 4 the word "taxes" and insert the following: "owing by the decedent or
- 5 paid from the estate on Iowa property,".
- 6 2. Amend section seven thousand three hundred seventeen (7317),
- 7 Code, 1939, by striking from paragraph one (1), lines twelve (12),
- 8 thirteen (13), and fourteen (14), the words "the statutory fee of ex-
- 9 ecutors, administrators, or trustees estimated upon the appraised
- 10 value of the property" and by inserting in lieu thereof the following: