

## 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: