

CHAPTER 174

INHERITANCE TAX LIENS

S. F. 50

AN ACT to amend section four hundred fifty point fifty-nine (450.59), Code 1950, relating to jurisdiction of the court in the release of real or personal property from the lien of inheritance tax.

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

1 SECTION 1. Section four hundred fifty point fifty-nine (450.59),
 2 Code 1950, is amended by adding thereto the following:
 3 "The court may, upon satisfactory showing and on notice to the
 4 state tax commission by registered mail or personal service and on
 5 such other notice to other parties who may be affected by the release
 6 of the lien as the court may prescribe, make an order releasing any
 7 item of real estate including a deferred estate or remainder interest
 8 therein or personal property from the lien of the tax imposed by this
 9 chapter; provided that the payment of the tax as fixed by the state
 10 tax commission on the specific item of property released, or the de-
 11 termination by the court that other property subject to the lien of the
 12 tax to be released constitutes good and sufficient security for the pay-
 13 ment of the tax, or an arrangement or adjustment fixed by the court
 14 which will be fair and equitable to all parties affected and which will
 15 assure the payment of the tax shall constitute a satisfactory showing."

Approved April 14, 1951.

CHAPTER 175

NATURAL RESOURCES COUNCIL

S. F. 316

AN ACT amending section four hundred fifty-five A point eighteen (455A.18), Code 1950, and granting to the natural resources council authority for permitting diversion of water from any natural watercourse, drainage ditch or settling basin for the purpose of replenishing or maintaining the waters of any state owned lake.

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

1 SECTION 1. Section four hundred fifty-five A point eighteen
 2 (455A.18), Code 1950, is hereby amended by adding thereto the fol-
 3 lowing: "Upon application by the State Conservation Commission for
 4 permission to divert, pump, or otherwise take waters from any natural
 5 watercourse, drainage ditch or settling basin within the State of Iowa
 6 for the purpose of maintaining a proper level of the water in any
 7 state owned lake, the Natural Resources Council shall cause to be
 8 made an investigation of the effect of such diversion upon the natural
 9 flow of such watercourse and also the effect of any such diversion upon
 10 the owners of any land which might be affected by such diversion.
 11 The application to be made to the Council shall set forth the amount
 12 of water it is sought to divert and the period of time during which
 13 such diversion may be permitted.
 14 If the Council shall determine after due investigation that such
 15 diversion will not be detrimental to the public interests, including