

11 district in the manner prescribed in section 444.3 for the previous year,
 12 and if such tax rate is in excess of fifteen mills he shall multiply the
 13 millage which is in excess of fifteen mills by the total taxable value of
 14 the agricultural lands entitled to credit hereunder in the district, and
 15 on or before the first of June certify the amount thereof to the state
 16 comptroller. The credit allowed for the year 1953 shall be based on
 17 budgets, valuation, and tax rate for the year 1952, and the amount
 18 shall be certified to the state comptroller by the county auditor on or
 19 before the tenth of November.”.

1 SEC. 3. Amend section four hundred twenty-six point seven
 2 (426.7), Code 1950, as follows:

3 1. Strike from line four (4) the words “December 10” and insert in
 4 lieu thereof “March 15”.

5 2. Strike from line fifteen (15) the words “tenth of November” and
 6 insert in lieu thereof “first of June”.

7 3. Strike from line eighteen (18) all of said section after the word
 8 “percentage” and insert in lieu thereof “on or before August 1.”.

1 SEC. 4. Amend section four hundred twenty-six point eight
 2 (426.8), Code 1950, by striking all of said section and inserting in lieu
 3 thereof as follows:

4 “Upon receiving the prorata percentage from the state comptroller,
 5 the county auditor shall determine the amount thereof to be credited
 6 to each tract of agricultural land, and shall enter upon tax lists as a
 7 credit against the tax levied on each tract of agricultural land on which
 8 there has been made an allowance of credit before delivering said tax
 9 lists to the county treasurer. Upon receipt of the comptroller’s war-
 10 rant by the county auditor, he shall deliver said warrant to the county
 11 treasurer for apportionment. The county treasurer shall show on each
 12 tax receipt the amount of tax credit for each tract of agricultural land.
 13 In case of change of ownership the credit shall follow the title.”.

1 SEC. 5. Amend chapter four hundred twenty-six (426), Code 1950,
 2 by adding thereto as follows: “The state comptroller shall have the
 3 power and authority to prescribe forms, rules, and regulations, not
 4 inconsistent with the provisions of this chapter, necessary to carry out
 5 and effectuate its purposes.”.

Approved April 29, 1953.

CHAPTER 209

TAX SALE PUBLICATION

S. F. 195

AN ACT to amend section four hundred forty-six point ten (446.10), Code 1950, relat-
 ing to publication in connection with tax sale.

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

1 SECTION 1. Section four hundred forty-six point ten (446.10),
 2 Code 1950, is hereby amended by striking from line two (2), thereof
 3 the word “thirty” and substituting in lieu thereof the words “forty-
 4 five”.

1 SEC. 2. Section four hundred forty-six point ten (446.10), Code
 2 1950, is hereby amended by inserting following the period in line four
 3 (4), thereof the following: "Headings and other matter shall be com-
 4 pensated for as provided in section 618.11."

Approved April 2, 1953.

CHAPTER 210

INHERITANCE TAX EXEMPTIONS

S. F. 76

AN ACT to amend section four hundred fifty point four (450.4) of the Code of 1950, by providing for reciprocal exemptions from inheritance tax upon the passing of property to societies, institutions or associations organized or incorporated under the laws of other states for charitable, religious or educational purposes or to trustees for such uses in other states.

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

1 SECTION 1. That paragraph two (2) of section four hundred fifty
 2 point four (450.4), Code 1950, be amended by substituting a semi-
 3 colon (;) for the period (.) at the end of the said paragraph and add-
 4 ing the following: "provided, however, that this exemption shall
 5 also include property passing to any society, institution or association
 6 incorporated or organized under the laws of any other state for charit-
 7 able, educational or religious purposes, and which are not operated
 8 for pecuniary profit or to trustees for such uses in such other state if
 9 under the laws of such state no tax would be imposed upon the passing
 10 of property to such institutions, societies or associations incorporated
 11 or organized under the laws of this state or to trustees for such uses
 12 in this state or to any organization composed wholly of veterans of
 13 any war of the United States of America."

Approved March 17, 1953.

CHAPTER 211

LEVEE AND DRAINAGE DISTRICTS

S. F. 242

AN ACT to amend chapter four hundred fifty-five (455), Code 1950, relating to levee and drainage districts.

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

1 SECTION 1. Section four hundred fifty-five point sixty-four
 2 (455.64), Code 1950, is hereby amended by adding thereto the fol-
 3 lowing: "The provisions of this section and of sections four hundred
 4 fifty-five point sixty-five (455.65) to four hundred fifty-five point
 5 sixty-eight (455.68), inclusive, may within the discretion of the board,
 6 also be made applicable to repairs and improvements made under the
 7 provisions of section four hundred fifty-five point one hundred thirty-
 8 five (455.135)".