

CHAPTER 239

INHERITANCE TAX LIEN

S. F. 193

AN ACT relating to liens for inheritance tax, amending section four hundred fifty point seven (450.7), Code 1958.

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

- 1 SECTION 1. Amend section four hundred fifty point seven (450.7),
- 2 Code 1958, by striking the word "includable" in line seven (7) and
- 3 inserting in lieu thereof "which has been reported for taxation".
- 4 Strike the figures "1941" in line nine (9) and insert "1951".

Approved March 30, 1961.

CHAPTER 240

LEVEE AND DRAINAGE DISTRICTS

S. F. 349

AN ACT to amend chapter four hundred fifty-five (455), Code 1958, relating to levee and drainage districts.

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

- 1 SECTION 1. Any levee or drainage district organized, or in the
- 2 process of being organized, under the laws of this state may occupy
- 3 and use for any lawful levee or drainage purpose land owned by the
- 4 state of Iowa, upon first obtaining permission to do so from the state
- 5 or state agency controlling the same.
- 6 In the case of lands lying within the beds of meandered streams and
- 7 border streams the permission shall be obtained from the state con-
- 8 servation commission, or its successor. In the case of lands that are
- 9 under the control of no office or agency of the state, then the per-
- 10 mission shall be obtained from the executive council.
- 11 Such permission shall not be unreasonably withheld and shall be
- 12 in the form of an easement executed by the governor or in the case
- 13 of an agency, by the chairman or presiding officer thereof, and when
- 14 once granted shall be perpetual, except that if no use is made of the
- 15 same for a period of five years such permission shall immediately
- 16 thereafter expire.

- 1 SEC. 2. All uses and occupancies as contemplated by this Act
- 2 existing on the effective date of this Act are hereby legalized.

Approved April 18, 1961.