

ing body of a city or county, and placed of record more than ten years earlier, which deeds or conveyances purport to sustain the record title, are legalized and valid, even though the record fails to show that all necessary steps in the conveyance and deeding of the property were complied with. The deeds and conveyances are legalized and valid as if the record showed that the law had been complied with, and that the conveyances and deeding had been duly authorized by the governing body of the city or county.

Approved May 19, 1997

CHAPTER 157

NOTICE OF APPRAISEMENT FOR INHERITANCE TAX PURPOSES

H.F. 218

AN ACT relating to service of notices of appraisement of property for state inheritance tax purposes.

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

Section 1. Section 450.28, Code 1997, is amended to read as follows:

450.28 NOTICE OF APPRAISEMENT.

It shall be the duty of all appraisers appointed under the provisions of this chapter, upon receiving a commission as herein provided, to give notice to the director of revenue and finance, the attorney of record of the estate, if any, and other persons known to be interested in the property to be appraised, of the time and place at which they will appraise such property, which time shall not be less than ten days from the date of such notice. The notice shall further state that the director of revenue and finance or any person interested in the estate or property appraised may, within sixty days after filing of the appraisement with the clerk of court, file objections to the appraisement. The notice shall be served ~~in the same manner as is prescribed for the commencement of civil actions, or in such other manner as the court in its discretion, may prescribe upon application of any appraiser or any interested party by certified mail and such notice is deemed completed when the notice is deposited in the mail and postmarked for delivery.~~

Sec. 2. Section 450.29, Code 1997, is amended to read as follows:

450.29 NOTICE OF FILING.

Upon service of such notice and the making of such appraisement, the notice, ~~return thereon~~ and appraisement shall be filed with the clerk, and a copy of the appraisement shall at once be filed by the clerk with the director of revenue and finance. The clerk shall send a notice, by ordinary mail, to the attorney of record of the estate, if any, to the personal representative of the estate, and to each person known to be interested in the estate or property appraised. The notice shall state the date the appraisement was filed with the clerk of court and shall include a copy of the appraisement.

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