

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, April 5, 1902.

W. B. MARTIN,  
*Secretary of State.*

## CHAPTER 56.

### EXEMPTION OF PROPERTY FROM ASSESSMENT AND TAXATION.

H. F. 77.

AN ACT to amend section thirteen hundred and four (1304) of the code, relating to the exemption of property from assessment and taxation.

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1. Exemptions.** That section thirteen hundred and four (1304) of the code be and the same is hereby amended by striking out of said section subdivision seven (7) and inserting the following in lieu thereof:

"7. The property not to exceed eight hundred dollars in actual value, of any honorably discharged Union soldier or sailor of the Mexican War or of the War of the Rebellion or of the widow remaining unmarried of such soldier or sailor. It shall be the duty of every assessor annually to make a list of all such soldiers, sailors and widows, and to return such list to the county auditor, upon forms to be furnished by such auditor for that purpose; but the failure on the part of any assessor so to do shall not affect the validity of any exemption. All soldiers, sailors or widows thereof referred to herein shall receive a reduction of eight hundred dollars at the time said assessment is made by the assessor unless waiver thereof is voluntarily made of said exemption at said time; but this exemption shall not apply in the case of any soldier or sailor or the widow of such soldier or sailor, owning property of the actual value of five thousand dollars (\$5,000.00) or where the wife of such soldier or sailor owns property to the actual value of five thousand dollars (\$5,000.00)."

Approved April 7, 1902.

## CHAPTER 57.

### ASSESSMENT OF TAXES UPON FOREIGN INSURANCE COMPANIES.

S. F. 115.

AN ACT to amend section one thousand three hundred and thirty-three (1333) of the code, relating to the assessment of taxes upon foreign insurance companies.

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1. Tax lowered.** That section one thousand three hundred thirty-three (1333) of the code be, and the same is hereby, amended by striking out the word "three" in the ninth line thereof, and inserting in lieu thereof the word "two".

Approved April 8, 1902.

## CHAPTER 58.

### ASSESSMENT OF RAILWAY PROPERTY.

S. F. 93

AN ACT to amend section thirteen hundred and thirty-four (1334) and section thirteen hundred and thirty-seven (1337) of the code, relating to the assessment of railway property for taxation.

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1. Assessment—when made—verified statement—when filed.** That section thirteen hundred and thirty-four (1334) of the code be, and the