

CHAPTER 61.

EXEMPTION OF PROPERTY FROM TAXATION.

S. F. 90.

AN ACT to amend the law as same appears in section thirteen hundred and four (1304), of the supplement to the code, 1907, relating to the exemption of property from taxation.

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

SECTION 1. **Real estate owned by educational institution.** Paragraph two (2) of the law as it appears in section thirteen hundred and four (1304), of the supplement to the code, 1907, is hereby amended by striking from said section and repealing the following words, found in lines 14, 15 and 16 of paragraph two (2), thereof: "provided, however, that real estate owned by an educational institution of this state as part of its endowment fund shall not be taxed", and substituting therefor the following words: "real estate to the extent of not to exceed one hundred sixty (160) acres in any civil township, owned by any educational institution of this state as a part of its endowment fund, shall not be taxed".

Approved April 11, A. D. 1911.

CHAPTER 62.

EXEMPTION OF PROPERTY FROM TAXATION.

S. F. 24.

AN ACT to repeal subdivision seven (7) of section thirteen hundred and four (1304) of the supplement to the code, 1907, and to enact a substitute therefor pertaining to the exemption from taxation of property of an honorably discharged union soldier or sailor of the Mexican war or the war of the rebellion or of the widow of such soldier or sailor.

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

SECTION 1. **Repeal—what property exempt.** That sub-division seven (7) of section thirteen hundred and four (1304) of the supplement to the code, 1907, be and the same is hereby repealed and the following enacted in lieu thereof:

"The property not to exceed twelve 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 such soldiers, sailors, 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 twelve hundred dollars at the time said assessment is made by the assessor unless waiver thereof is voluntarily made of said exemption at said time."

Approved March 17, A. D. 1911.