

## CHAPTER 237.

## ASSESSMENT OF TAXES.

H. F. 475.

AN ACT to amend section thirteen hundred four (1304), supplement to the code, 1913, relating to the exemption of certain property from taxation.

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

1 SECTION 1. Exemptions to soldiers, etc. That paragraph seven (7)  
2 of section thirteen hundred four (1304), supplement to the code, 1913,  
3 be and the same is hereby amended by striking out the words "twelve  
4 hundred" in line one (1) of said paragraph seven (7) and inserting  
5 in lieu thereof the words "fifteen hundred", and by striking out the  
6 words "twelve hundred" in line nine of said paragraph seven (7) and  
7 inserting in lieu thereof the words "fifteen hundred", also by inserting  
8 following the words "actual value", in line one of said subdivision  
9 seven, the following: "and poll tax,".

1 SEC. 2. Claimant of soldier's exemption to file statement. The  
2 beneficiary of the exemption allowed by subdivision seven (7) of sec-  
3 tion thirteen hundred four (1304), supplement to the code, 1913, shall  
4 file with the assessor a statement under oath that he is the owner of  
5 the real property on which such exemption is claimed. Such state-  
6 ment shall be returned by the assessor to the county auditor, and, if  
7 no such statement be so filed, no exemption shall be allowed by the  
8 assessor, but may be allowed by the board of supervisors if filed before  
9 September first of the year for which the same is claimed.

Approved April 17, A. D. 1915.

## CHAPTER 238.

## COUNTY AID FOR THE BLIND.

H. F. 175.

AN ACT for the relief of the blind.

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

1 SECTION 1. County aid to blind authorized. That it shall be  
2 lawful for any county to contribute such sum or sums of money from  
3 the poor fund toward the support of any blind person who may come  
4 under the provisions of this act.

1 SEC. 2. Aid—limitation. That all male persons over the age of  
2 twenty-one (21) years, and all female persons over the age of eighteen  
3 (18) years, who are declared to be blind in the manner hereinafter  
4 set forth, and who come within the provisions of this act, shall at the

5 discretion of the county board of supervisors, receive as a benefit one  
6 hundred fifty dollars (\$150.00) per annum, payable quarterly, upon  
7 warrants properly drawn upon the treasurer of the county of which  
8 such person or persons are residents.

1 **SEC. 3. Who entitled to aid.** That no person or persons who  
2 are charges of any charitable institution of this state, or any county  
3 or city thereof, or persons having an income of more than three hun-  
4 dred dollars (\$300.00) per annum, or persons who have not resided  
5 within the state of Iowa continuously for five (5) consecutive years  
6 and in their respective counties one (1) year, immediately before  
7 applying for said benefit, shall be entitled to the provisions of this  
8 act.

1 **SEC. 4. Examinations.** It is hereby made the duty of the county  
2 board of supervisors in each county in this state, to appoint a regular  
3 practicing physician, whose official title shall be "Examiner of the  
4 Blind", who shall keep an office open in some convenient place during  
5 the first week of each year for the examining of applicants for said  
6 benefit.

1 **SEC. 5. Duty of examiner—fee.** It is hereby made the duty of  
2 the examiner of the blind to examine all applicants for benefit, referred  
3 to him by the county board of supervisors, and to endorse on the  
4 application a certificate to each applicant, showing whether he or she  
5 is blind or not. Said examiner shall keep a register in which he shall  
6 enter the facts contained in each certificate. He shall be paid from  
7 the county treasury for his services the sum of two dollars (\$2.00)  
8 for each applicant so examined.

1 **SEC. 6. Application for relief.** All persons claiming the benefit  
2 provided herein may go before the county clerk of their respective  
3 counties, and make affidavit to the facts which bring him or her with-  
4 in the provisions of this act, which shall be deemed an application  
5 for said benefit; two citizens, residents of the county, shall be required  
6 to make affidavits to the fact that they have known said applicant to  
7 be a resident of the state for five years and the county for the one  
8 year immediately preceding the filing of said application; the county  
9 clerk shall bring the same to the attention of the county board of  
10 supervisors, who shall refer the application to the examiner of the  
11 blind for said county.

1 **SEC. 7. Duty of clerk.** The county clerk shall register the name,  
2 address and number of applicant, and date of the examination of each  
3 of the applicants who has been so determined to be entitled to said  
4 benefit, and each year, on or before the fifteenth (15th) day of Janu-  
5 ary, he shall certify to the county board of supervisors the names and  
6 residences of each applicant.

1 **SEC. 8. Duty of supervisors.** It is hereby made the duty of the  
2 county board of supervisors of each county in this state to cause war-  
3 rants on the county treasurer to be drawn, properly endorsed, payable  
4 to each of said persons in said county each quarter in each year there-  
5 after, during the life of said persons, while they are residents of said  
6 county or until said disability is removed.

Approved April 17, A. D. 1915.