

CHAPTER 147

MILITARY SERVICE EXEMPTIONS

S. F. 115

AN ACT to amend section six thousand nine hundred forty-six (6946), code, 1924, relating to military service exemptions.

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

1 SECTION 1. **Military service—exemptions.** That section six thou-
2 sand nine hundred forty-six (6946), code, 1924, be and the same
3 is hereby amended by inserting after the word "Spain" in line four
4 (4) of sub-division two (2) of said section the words "Tyler Rangers,
5 Colorado volunteers in the war of the rebellion, 1861 to 1865, Indian
6 wars,".

1 SEC. 2. **Publication clause.** This act being deemed of immediate
2 importance shall be in full force and effect from and after its pub-
3 lication in two newspapers in the state as provided by law.

Approved March 16, A. D. 1925.

I hereby certify that the foregoing act was published in the Iowa Legionaire March 20, 1925, and in the Iowa Falls Sentinel March 25, 1925.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 148

DELINQUENT TAXES

H. F. 340

AN ACT to amend section seventy-one hundred ninety-three (7193), of the code, 1924, to authorize boards of supervisors to make agreement compromising and settling delinquent taxes.

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

1 SECTION 1. **Agreement authorized.** That section seventy-one hun-
2 dred ninety-three (7193), of the code, 1924, be and the same is hereby
3 amended by adding at the end thereof the following: "When any
4 property in this state has been offered by the county treasurer for
5 sale for taxes for two consecutive years and not sold, or sold for only
6 a portion of the delinquent taxes, then and in that event the board
7 of supervisors of the county is hereby authorized to compromise the
8 delinquent taxes against said property antedating any tax sale cer-
9 tificate; or being a part of the taxes due for the year for which such
10 property was sold for taxes, and may enter into a written agreement
11 with the owner of the legal title or with any lien holder for the pay-
12 ment of a stipulated sum in full liquidation of all delinquent taxes
13 included in such agreement." A copy of such agreement shall be filed