

## CHAPTER 173

## HIGHWAYS

H. F. 242

AN ACT to repeal section sixty-nine hundred forty-five (6945) of the code, and to enact a substitute therefor, relating to exemption from taxation of roads and certain drainage and levee rights of way.

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

1 SECTION 1. Section sixty-nine hundred forty-five (6945) of the  
2 code is repealed and the following is enacted in lieu thereof, to wit:  
3 6945. Roads and drainage rights of way. Real estate occupied as  
4 a public road, and rights of way for established public levees and  
5 rights of way for established, open, public drainage improvements,  
6 shall not be taxed.

Approved April 12, A. D. 1927.

## CHAPTER 174

## TAXATION—EXEMPTIONS

S. F. 166

AN ACT to repeal paragraph four (4) of section sixty-nine hundred forty-six (6946) of the code and to enact a substitute therefor, relating to exemptions from taxation.

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

1 SECTION 1. Paragraph four (4) of section sixty-nine hundred  
2 forty-six (6946) of the code is repealed and the following is enacted  
3 in lieu thereof:  
4 "4. The property, to the same extent, of the wife of any such sol-  
5 dier, sailor, or marine, where they are living together, and he has not  
6 otherwise received the benefits above provided; and the property, to  
7 the same extent, of the widowed mother, remaining unmarried, of  
8 any such soldier, sailor, or marine, where the said widowed mother is  
9 dependent upon any such soldier, sailor, or marine for support, and  
10 he has not otherwise received the benefits above provided."

1 SEC. 2. Publication clause. This section being deemed of imme-  
2 diate importance shall be in force and effect from and after its pub-  
3 lication in two (2) newspapers of this state as provided by law.

Approved March 31, A. D. 1927.

I hereby certify that the foregoing act was published in the Des Moines Daily Record April 4, 1927, and the Des Moines Plain Talk April 7, 1927.

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