

## CHAPTER 76

BOARD OF ASSESSMENT AND REVIEW. IOWA EMERGENCY RELIEF  
ADMINISTRATION FUND

## S. F. 406

AN ACT to amend chapter eighty-two (82), acts of the Forty-fifth General Assembly in extraordinary session, to provide and appropriate funds for the Iowa emergency relief administration and for emergency conservation work in Iowa and to revise the allocation of revenues for general state purposes.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Chapter eighty-two (82), acts of the Forty-fifth Gen-  
2 eral Assembly in extraordinary session is hereby amended by strik-  
3 ing all of paragraphs two (2) and three (3) of section sixty-one (61)  
4 thereof and inserting in lieu thereof the following:

5 "2. a. On July 1, 1935, and quarterly thereafter, up to and includ-  
6 ing April 1, 1937, the board shall, from the revenue collected under  
7 this act, set aside and cause to be paid into a fund to be known as the  
8 Iowa emergency relief administration fund, which fund is hereby  
9 created, the sum of one million (1,000,000) dollars quarterly, which  
10 sums are hereby appropriated for direct relief and for work relief and  
11 for expenses incidental thereto, for the purpose of caring for unem-  
12 ployed and needy persons within this state. The funds hereby appro-  
13 priated shall be administered through the Iowa emergency relief ad-  
14 ministration and shall be withdrawn only as needed from time to time,  
15 by requisition of the governor, and upon warrants drawn by the state  
16 comptroller payable to the Iowa emergency relief administration. With  
17 the exception of necessary administrative expenses, said fund shall  
18 be allocated by the Iowa emergency relief administration throughout  
19 the various counties of the state in accordance with the need therefor.

20 "b. On July 1, 1935, and semi-annually thereafter, up to and in-  
21 cluding January 1, 1937, the board shall, from the revenue collected  
22 under this act, set aside and cause to be paid into a fund to be known  
23 as the Iowa emergency conservation work fund, which fund is hereby  
24 created, the sum of one hundred twenty-five thousand (125,000) dol-  
25 lars semi-annually, which sums are hereby appropriated for the use  
26 of emergency conservation work in Iowa, and which shall be used  
27 only for acquisition of lands, purchase of supplies, materials and  
28 equipment, or rental thereof, or for the employment of necessary per-  
29 sonnel in connection with the civilian conservation corps program,  
30 for which expenditures the civilian conservation corps does not pro-  
31 vide. Said sum hereby appropriated shall be administered through  
32 the emergency conservation work in Iowa, and shall be withdrawn  
33 only as needed from time to time, by requisition of the governor and  
34 upon warrants drawn by the state comptroller payable to emergency  
35 conservation work in Iowa.

36 "3. On July 1, 1935, and on October 1, 1935, the board shall, from  
37 the revenue collected under this act, set aside and cause to be paid  
38 into the general fund of the state a sum not to exceed one million  
39 five hundred thousand (1,500,000) dollars on each date, which sums  
40 shall be used together with other revenues expendable for such pur-  
41 poses, to pay all items of general expense of the state government

42 for that part of the calendar year commencing July 1, 1935, and ex-  
43 tending through December 31, 1935, as authorized and appropriated  
44 for by the general assembly."

1 SEC. 2. This act being deemed of immediate importance shall be  
2 in full force and effect from and after its passage and publication as  
3 provided by law in the Sigourney Review, a newspaper published at  
4 Sigourney, Iowa, and in the Kossuth County Advance, a newspaper  
5 published at Algona, Iowa.

Senate File 406. Approved May 3, 1935.

I hereby certify that the foregoing act was published in the Sigourney Review, May 8, 1935, and the Kossuth County Advance, May 9, 1935.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 77

### TAXATION. EXEMPTIONS. RECEIVERS OF OLD AGE ASSISTANCE

#### S. F. 121

AN ACT to amend chapter three hundred thirty (330), code, 1931, by amending sections six thousand nine hundred fifty (6950), six thousand nine hundred fifty-one (6951) and six thousand nine hundred fifty-two (6952), relating to suspension of taxes, and interest thereon, upon property owned by persons receiving old age assistance.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend chapter three hundred thirty (330), code, 1931,  
2 by adding thereto, following section sixty-nine hundred fifty (6950),  
3 the following section:

4 "Whenever a person has been issued a certificate of old age assist-  
5 ance and is receiving monthly or quarterly payments of assistance  
6 from the old age pension fund, such person shall be deemed to be  
7 unable to contribute to the public revenue. The old age assistance  
8 commission shall thereupon notify the board of supervisors, of the  
9 county in which such assisted person owns property, of the aforesaid  
10 fact, giving a statement of property, real and personal, owned, pos-  
11 sessed, or upon which such person is paying the taxes as a purchaser  
12 under contract. It shall then be the duty of the board of supervisors  
13 so notified to order the country treasurer to suspend the collection of  
14 the taxes assessed against such person or contractually payable by  
15 him for such time as such person shall remain the owner or con-  
16 tractually prospective owner of such property and during the period  
17 such person receives monthly or quarterly payments of assistance  
18 from the old age pension fund."

1 SEC. 2. Amend chapter three hundred thirty (330), code, 1931,  
2 section sixty-nine hundred fifty-one (6951), by inserting after the  
3 word "petitioner", in line 3, the words "referred to in section sixty-  
4 nine hundred fifty (6950), or the public and the aged person referred  
5 to in the preceding section."

6 Further amend said section sixty-nine hundred fifty-one (6951),  
7 by inserting after the word "petitioner", in line 5, the words "referred  
8 to in section sixty-nine hundred fifty (6950), or the aged person re-  
9 ferred to in the preceding section."