

persons entitled to tax exemptions under the provisions of section six thousand nine hundred forty-six (6946), Code, 1939, as amended, failed to file their claims therefor with the county auditor as provided by sections six thousand nine hundred forty-seven (6947) and six thousand nine hundred forty-eight (6948), Code, 1939, as amended, revised and codified by Chapter two hundred forty-two (242) Acts of the 49th General Assembly; and

WHEREAS, under said act claims for such exemptions for the 1942 taxes payable in 1943 were required to be filed with the county auditor on or before June 1, 1942,

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

1 SECTION 1. Notwithstanding the provision as to time of filing
2 found in sections six thousand nine hundred forty-seven (6947) and
3 six thousand nine hundred forty-eight (6948), Code, 1939, as amended,
4 revised and codified by Chapter two hundred forty-two (242) Acts
5 of the 49th General Assembly, any person coming within the pro-
6 visions of section six thousand nine hundred forty-six (6946), Code,
7 1939, as amended, who did not file claims for exemption on or before
8 June 1, 1942 for the 1942 taxes payable in 1943, shall nevertheless
9 not be denied such exemption for the 1942 taxes payable in 1943 by
10 reason of failure to file claim therefor on or before June 1, 1942,
11 provided claim therefor in the form provided for in section six
12 thousand nine hundred forty-seven (6947), Code, 1939, as amended,
13 revised and codified, is filed on or before July 1st, 1943.

1 SEC. 2. When at the time any such claim filed under the provisions
2 of section one (1) of this act is allowed the claimant has paid all or a
3 part of the 1942 taxes payable in 1943, the amount of the exemption
4 shall be credited against the unpaid amount of taxes, and if the amount
5 of the exemption exceeds the amount of tax unpaid, that part of the
6 exemption which is in excess of the amount unpaid shall be refunded
7 by warrant drawn by the county auditor upon the county treasurer
8 upon certification of the amount from the county treasurer.

1 SEC. 3. This act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in the Boone
3 News-Republican, a newspaper published at Boone, Iowa, and in
4 The Milepost, a newspaper published at Ames, Iowa.

Approved April 5th, 1943.

I hereby certify that the foregoing act was published in the Boone News-Republican,
Boone, Ia., April 8, 1943, and The Milepost, Ames, Ia., April 8, 1943.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 212 SOLDIER'S EXEMPTIONS

H. F. 2

AN ACT to amend section three (3), chapter two hundred forty-two (242), Acts of the
Forty-ninth (49th) General Assembly, relating to soldier's exemptions.

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

1 SECTION 1. Section three (3), Chapter two hundred forty-two
2 (242), Acts of the forty-ninth (49th) General Assembly, is hereby

3 amended by striking from line three (3) of said section the word
4 "June" and inserting in lieu thereof the word "July".

1 SEC. 2. This Act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in the Marshall-
3 town Times Republican, a newspaper published in the City of
4 Marshalltown, Iowa, and in the State Center Enterprise, a newspa-
5 per published in the City of State Center, Iowa.

Approved January 28, 1943.

I hereby certify that the foregoing act was published in the Marshalltown Times-
Republican, Marshalltown, Ia., February 2, 1943, and the State Center Enterprise, State
Center, Ia., February 4, 1943.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 213

DESCRIPTION OF TRACTS LISTED FOR TAXATION

H. F. 212

AN ACT to amend section six thousand nine hundred sixty-two (6962), code, 1939, relat-
ing to description of tracts.

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

1 SECTION 1. Section six thousand nine hundred sixty-two (6962),
2 Code, 1939, is hereby amended by adding at the end of said section
3 the following sentence:

4 "This section shall apply to known owners and unknown owners,
5 alike."

Approved April 8, 1943.

CHAPTER 214

COLLECTION OF TAX LEVIES UPON FREIGHT LINE AND EQUIPMENT COMPANIES

S. F. 341

AN ACT to amend section seven thousand seventy-six (7076), code, 1939, relating to
the collection of the tax levied on freight line and equipment companies.

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

1 SECTION 1. Section seven thousand seventy-six (7076), Code,
2 1939, is amended by striking the word "treasury" in line twelve (12)
3 and substituting in lieu thereof the words "tax commission" and fur-
4 ther by striking the word "treasurer" in line fourteen (14) and sub-
5 stituting in lieu thereof the words "tax commission".

Approved April 6, 1943.

CHAPTER 215

TAX LIST RECORDS OF THE COUNTY AUDITOR AND TREASURER

S. F. 207

AN ACT to amend sections seven thousand one hundred forty-five (7145), seven thou-
sand one hundred fifty-two (7152), seven thousand one hundred eighty-four (7184),
seven thousand one hundred eighty-eight (7188), seven thousand one hundred