

CHAPTER 234

TAX EXEMPT ORGANIZATIONS

H. F. 67

AN ACT to amend section four hundred twenty-seven point one (427.1), code 1946, and providing for the procedure to be followed in claiming of exemptions from taxation by certain societies and organizations.

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

1 SECTION 1. Section four hundred twenty-seven point one (427.1),
 2 Code 1946, is hereby amended by adding the following subsection:
 3 "Every society or organization claiming an exemption under the
 4 provisions of either subsection six (6) or subsection nine (9) of this
 5 section shall file with the assessor not later than February first (1st)
 6 of the year for which such exemption is requested, a statement upon
 7 forms to be prescribed by state tax commission, describing the nature
 8 of the property upon which such exemption is claimed and setting out
 9 in detail any uses and income from such property derived from such
 10 rentals, leases or other uses of such property not solely for the
 11 appropriate objects of such society or organization. The assessor,
 12 in arriving at the valuation of any property of such society or organi-
 13 zation, shall take into consideration any uses of the property not for
 14 the appropriate objects of the organization and shall assess in the
 15 same manner as other property, all or any portion of the property
 16 involved which is leased, let or rented and is used regularly for com-
 17 mercial purposes for a profit to any party or individual. In any case
 18 where a portion of the property is used regularly for commercial pur-
 19 poses no exemption shall be allowed upon property so used and the
 20 exemption granted shall be in the proportion of the value of the
 21 property used solely for the appropriate objects of the organization, to
 22 the entire value of the property. No exemption shall be granted upon
 23 any property upon or in which persistent violations of the laws of the
 24 state of Iowa are permitted. Every claimant of an exemption shall,
 25 under oath, declare that no such violations will be knowingly permitted
 26 or have been permitted on or after January first (1st) of the year
 27 for which a tax exemption is requested. Claims for such exemption
 28 shall be verified under oath by the president or other responsible
 29 heads of the organization."

1 SEC. 2. In any case where no such claim for exemption has been
 2 made to the assessor prior to the time his books are completed, such
 3 claims may be filed with the local board of review or with the county
 4 auditor not later than July first (1st) of the year for which such
 5 exemption from taxation is claimed, and a proper assessment shall be
 6 made either by the board of review or by the county auditor, if said
 7 property is all or in part subject to taxation.

1 SEC. 3. No exemption shall be granted upon any property which
 2 is the location of a federal retail liquor sales permit or in which
 3 federally licensed devices not lawfully permitted to operate under the
 4 laws of the state of Iowa are located.

1 SEC. 4. Any taxpayer or any taxing district may make application
 2 to the state tax commission for revocation for any exemption, based
 3 upon alleged violations of the provisions of this Act. The tax com-

4 mission shall also have power on its own motion to set aside any
 5 exemption which has been granted upon property for which exemption
 6 is claimed under this Act. The tax commission shall give notice by
 7 registered mail to the societies or organizations claiming an exemption
 8 upon property, exemption of which is questioned before or by the state
 9 tax commission, and any order made by the state tax commission re-
 10 voking or modifying such exemption shall be subject to appeal to the
 11 district court having jurisdiction in the county in which such property
 12 is located, such appeal to be triable in equity, and to be made within
 13 twenty (20) days after any order revoking such exemption is made
 14 by the state tax commission.

Approved April 28, 1947.

CHAPTER 235

VETERANS' TAX EXEMPTIONS

H. F. 185

AN ACT relating to military service exemptions from taxation.

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

1 SECTION 1. Section four hundred twenty-seven point three
 2 (427.3), Code 1946, is amended by adding the following subsection:
 3 "The provisions of this section shall apply to personal property
 4 held in partnership but not in excess of the value of the veteran's share
 5 actually held."

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 in
 3 the Hawarden Independent, a newspaper published at Hawarden,
 4 Iowa, and the Sioux County Capital, a newspaper published at Orange
 5 City, Iowa.

Approved March 18, 1947.

I hereby certify that the foregoing act was published in the Hawarden Independent,
 March 20, 1947, and the Sioux County Capital, March 27, 1947.

ROLLO H. BERGESON, *Secretary of State.*

CHAPTER 236

EXCISE TAX ON GRAIN HANDLING

H. F. 178

AN ACT amending section four hundred twenty-eight point ten (428.10), code 1946,
 by removing grain dealers from the provisions thereof and by enacting a new
 section imposing an excise tax on the handling of grain and exempting grain subject
 to such excise from general property taxes.

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

1 SECTION 1. Amend section four hundred twenty-eight point ten
 2 (428.10), Code 1946, by striking from line two (2) the word "grain";
 3 by striking from line seven (7) the word "grain" and substituting