

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.

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## 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.*

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## 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