

- 3 Index, a newspaper published at Northwood, Iowa, and in the Plain  
4 Talk, a newspaper published at Des Moines, Iowa.

Approved May 18, 1949.

I hereby certify that the foregoing act was published in the Northwood Anchor & Index, May 26, 1949, and in the Plain Talk, May 26, 1949.

MELVIN D. SYNHORST, *Secretary of State.*

## CHAPTER 194

### AGRICULTURAL LAND CREDIT APPROPRIATION

H. F. 419

AN ACT to amend section four hundred twenty-six point one (426.1), Code 1946, relating to the appropriation for agricultural land tax credit.

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

- 1 SECTION 1. Section four hundred twenty-six point one (426.1),  
2 Code 1946, is hereby amended by striking from line nine (9) the  
3 words "five hundred thousand" and substituting in lieu thereof the  
4 words "five million".

Approved April 13, 1949.

## CHAPTER 195

### TAX EXEMPTIONS OF EDUCATIONAL INSTITUTIONS

S. F. 186

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 exemption from taxation of real estate owned by educational institutions of this state as a part of their endowment fund.

*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 amended by adding the following after the period at the  
3 end of subsection eleven (11):  
4 "Every educational institution claiming an exemption under the  
5 provisions of this subsection shall file with the assessor not later  
6 than February first of the year for which such exemption is requested,  
7 a statement upon forms to be prescribed by the state tax commission,  
8 describing and locating the property upon which such exemption is  
9 claimed."

Approved May 5, 1949.