

CHAPTER 1209

TAX COMMISSION

S. F. 1015

AN ACT relating to an obsolete reference to the state tax commission.

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

- 1 SECTION 1. Chapter three hundred fifty-six (356), Acts of the
2 Sixty-second General Assembly, section forty-eight (48), line forty-one
3 (41), is amended by striking the words "state tax commission" and
4 inserting in lieu thereof the words "department of revenue".

Approved February 2, 1970.

CHAPTER 1210

HOMESTEAD OWNERSHIP

H. F. 1253

AN ACT relating to recording instruments of homestead ownership.

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

- 1 SECTION 1. Section four hundred twenty-five point eleven (425.11),
2 subsection two (2), Code 1966, as amended by chapter three hundred
3 fifty-six (356), section forty-nine (49), Acts of the Sixty-second Gen-
4 eral Assembly, is hereby further amended by adding at the end the
5 following new sentence:
6 "In order to qualify for the homestead tax credit, evidence of owner-
7 ship shall be on file in the office of the clerk of the district court or
8 recorded in the office of the county recorder at the time the owner files
9 with the assessor a verified statement of the homestead claimed by him
10 as provided in section four hundred twenty-five point two (425.2) of
11 the Code".

Approved May 5, 1970.

CHAPTER 1211

LEVEE AND DRAINAGE DISTRICTS

H. F. 1332

AN ACT relating to exemption from taxation of property of levee and drainage districts.

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 subsection two (2), Code 1966, is hereby amended by inserting in line