

30 "impoundment structure" means any dam, earthfill, or other structure
 31 used to create an impoundment.

Approved June 3, 1974

CHAPTER 1227

MILITARY SERVICE EXEMPTIONS

S. F. 393

AN ACT relating to the military service tax exemption.

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

1 SECTION 1. Section four hundred twenty-seven point four (427.4),
 2 subsections one (1) and two (2), Code 1973, are amended to read as
 3 follows:

4 1. The wife, or widow spouse, or surviving spouse remaining unmar-
 5 ried, of any such soldier, sailor, marine, or nurse, where they are living
 6 together or were living together at the time of the death of such person.

7 2. The widowed mother, remaining parent whose spouse is deceased
 8 and who remains unmarried, of any such soldier, sailor, marine, or
 9 nurse, whether living or deceased, where such widowed mother parent
 10 is, or was at the time of death of the soldier, sailor, marine, or nurse,
 11 dependent on such person for support.

Approved March 29, 1974

CHAPTER 1228

REAL PROPERTY TAXATION

S. F. 1318

AN ACT to define property which is assessed and taxed as real property.

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

1 SECTION 1. Section four hundred twenty-seven A point one
 2 (427A.1), Code 1973, is amended by striking the section and insert-
 3 ing in lieu thereof the following:

4 1. All tangible property except that which is assessed and taxed as
 5 real property is subject to the personal property tax credits provided
 6 in this chapter, unless the property is taxed, licensed, or exempt from
 7 taxation under other provisions of law. For the purposes of prop-
 8 erty taxation only, the following shall be assessed and taxed, unless
 9 otherwise qualified for exemption, as real property:

10 a. Land and water rights.

11 b. Substances contained in or growing upon the land, before sever-
 12 ance from the land, and rights to such substances. However, growing