

# A BILL

## FOR AN ACT TO EXEMPT, AFTER THE YEAR 1892, HOMESTEADS FROM ORDINARY TAXATION TO THE VALUE OF \$1,000.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. That from and after the year 1890 every homestead exempt by law from  
 2 judicial sale, and selected and designated as such homestead as hereinafter provided, favor of  
 3 the same person or persons, from and after the year 1890 be also exempt from ordinary taxa-  
 4 tion, to the value of \$1,000, which amount, for the purpose of such exemption, shall, after all  
 5 equalizations for the year have been made, be deducted by the county auditor from the  
 6 amount of the valuation of such homestead for taxation.

SEC. 2. In order to secure the exemption from taxation herein provided for, the person  
 2 claiming the same shall, on or before the first Monday in June of the year in which it shall  
 3 be first so claimed, make and file for record in the "Homestead Book" provided for by section  
 4 1999 of the Code of Iowa, a declaration in writing, which shall contain a description of the  
 5 property claimed as a homestead, sufficient for its identification by any competent surveyor,  
 6 a statement that it is actually occupied by the claimant, as such, and that he intends so to  
 7 occupy the same during the next succeeding year, a statement of the facts constituting the  
 8 same the homestead of the claimant, and a claim of such exemption, which declaration shall  
 9 be sworn to by the claimant and duly acknowledged before some officer authorized to take  
 10 the acknowledgment of deeds, and every such claimant shall also each year thereafter, on or  
 11 before the first Monday in June, make and file with the county auditor an affidavit, stating  
 12 that such declaration has been made, the book and page where the same is recorded, and  
 13 that the property is still the homestead of such claimant, in his actual occupancy as such,  
 14 and that he intends so to occupy it during the next succeeding year.

SEC. 3. The county recorder of any county in which such homestead is situated, shall,  
 2 on the filing of any such declaration for record, forthwith enter in an entry book or index  
 3 to be kept by him for that purpose, the date of filing, name of claimant, and description of  
 4 the premises, and deliver a certified copy of such entry to the county auditor, who shall, on  
 5 receipt thereof, forthwith transcribe the same into a duplicate entry book or index to be  
 6 kept by him for that purpose, and shall, as soon thereafter as practicable, record such declar-  
 7 ation in such "Homestead Book."

SEC. 4. Any person succeeding as surveyor or otherwise to the homestead rights of any person who shall have filed the declaration hereinbefore provided for, shall, in order to secure the exemption provided for by section one of this act, make and file with the county recorder an affidavit stating the facts by virtue of which he claims to succeed to such rights, referring therein to the book and page where the declaration containing the description of the homestead is recorded, and that he is in the actual occupancy of such property as a homestead and intends so to occupy the same during the next succeeding year, which affidavit shall also be recorded in said homestead book and so indexed in said entry book as to contain a reference to the book and page of the record of said declaration, and the county recorder on making such entry, shall forthwith deliver a certified copy thereof to the county auditor, who shall at once transcribe the same into his duplicate entry book, and the person so claiming such rights to any such homestead shall also each year, on or before the first Monday in June, make and file with the county auditor an affidavit stating that he is still in the actual occupancy thereof, and that he intends so to occupy the same during the next succeeding year.

SEC. 5. The affidavits of continued occupancy and intent to occupy, required by sections two and four hereof, shall be made on printed blanks prepared by the county auditors of the several counties for that purpose, and as far as practicable, in a book of such blanks to be provided and kept in the office of each county for that purpose, and every loose and detached affidavit so made and filed by said auditor be forthwith pasted or otherwise securely fastened into said book of blanks, and the fact and date of the filing of every such affidavit, shall by said auditor be noted in his duplicate entry book.

SEC. 6. The county auditor shall each year, in making out the tax list, in every case in which the valuation of any such homestead exceeds \$1,000, deduct that amount from the valuation, and enter the balance in the proper column of the tax list as the value of such homestead, noting the fact of the deduction of \$1,000 having been made on account of its homestead character; and whenever the valuation of any such homestead shall not exceed \$500, the "value" column of the tax list shall be left blank, and the auditor shall note opposite the description the fact of the homestead character of the property.

SEC. 7. The county recorder and the county auditor shall be entitled for services to be by them respectfully performed under this act to the following compensation: The county recorder, for entering for record and recording any such declaration, and making and delivering to the auditor a copy of his entry in the entry book, fifty cents; and for entering for record each affidavit by him required to be recorded and making and delivering to the auditor a copy of his entry in the entry book, twenty-five cents; to the auditor for transcribing every such entry delivered to him by the recorder, twenty-five cents; payable in each case by the claimant.

SEC. 5. The exemption provided for by this act shall not apply to any tax levied either  
2 by the direction or authority of the board of directors of any district township, or independent  
3 school district for school or school-house purposes, or by the direction or authority of any  
4 incorporated city or town for municipal purposes, unless the population of such city, district  
5 township, or independent school district shall exceed 5,000, according to the last preceding  
6 authorized census or enumeration.