

425.12 Indian land.

Each forty acres of land, or fraction thereof, occupied by a member or members of the Sac and Fox Indians in Tama county, which land is held in trust by the secretary of the interior of the United States for said Indians, shall be given a homestead tax exemption and credit within the meaning and under the provisions of [this subchapter](#). Application for such homestead tax exemption and credit shall be made to the county auditor of Tama county and may be made by a representative of the tribal council.

[C39, §**6943.153**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §425.12]

[2021 Acts, ch 41, §12, 36](#); [2023 Acts, ch 71, §40, 48, 49](#)

Referred to in [§25B.7](#)

2023 amendment applies retroactively to assessment years beginning on or after January 1, 2023; 2023 Acts, ch 71, §49