

CHAPTER 144

TAXATION

H. F. 651

AN ACT to amend section four (4), chapter one hundred forty-four (144), acts of the thirty-ninth general assembly, (S. C. C. 4482), relating to exemption from taxation of property of soldiers, sailors, marines, nurses, widows, and children of soldiers, sailors and marines.

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

1 SECTION 1. **Exemption—written claim of ownership.** That section
2 four (4), chapter one hundred forty-four (144), acts of the thirty-
3 ninth general assembly, (S. C. C. 4482), be and the same is hereby
4 amended by striking out of line three (3) thereof the words “under
5 oath”, and substitute in lieu thereof the following: “in writing”.

Approved April 20, A. D. 1923.

CHAPTER 145

TAXATION

S. F. 490

AN ACT to amend section thirteen hundred four (1304) supplemental supplement to the code, 1915, as amended by chapter one hundred ninety-one (191) of the thirty-seventh general assembly, and chapters one hundred fifteen (115), two hundred fourteen (214), two hundred fifty-seven (257) and three hundred seventy-seven (377) of the thirty-eighth general assembly (S. C. C. Sec. 4482), relating to exemptions of homes for disabled soldiers.

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

1 SECTION 1. **Exemptions of soldiers' homes.** That section thirteen
2 hundred four (1304) supplemental supplement to the code, 1915, as
3 amended by chapter one hundred ninety-one (191) of the thirty-
4 seventh general assembly, and chapters one hundred fifteen (115),
5 two hundred fourteen (214), two hundred fifty-seven (257) and three
6 hundred seventy-seven (377) of the thirty-eighth general assembly
7 (S. C. C. Sec. 4482), is hereby amended by striking out all after the
8 comma after the word “fund” in the last line of division two of said
9 section, and inserting in lieu thereof the following: “the buildings,
10 grounds, furniture and household equipment of homes owned and
11 operated by organizations of soldiers, sailors or marines of any of
12 the wars of the United States when used for a home for disabled
13 soldiers, sailors or marines and not operated for pecuniary profit
14 shall not be taxed;”

Approved April 21, A. D. 1923.