

## CHAPTER 198

## TAXATION. EXEMPTION

AN ACT to amend the law as it appears in section sixty-nine hundred forty-six (6946), code of 1927, relating to the exemption from taxation of soldiers, sailors, marines and nurses who participated in the war with Spain.

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

- 1 SECTION 1. That the law as it appears in paragraph two (2) of
- 2 section sixty-nine hundred forty-six (6946), code of 1927, be and is
- 3 hereby amended by striking from line three (3) the word "or" and by
- 4 adding after the word "marine" in line four (4), the words "or nurse".

House File No. 212. Approved March 27, A. D. 1929.

## CHAPTER 199

## TAXATION. ASSESSOR'S PLAT BOOK

AN ACT to amend section seventy-one hundred twenty (7120), code, 1927, relating to the plat book for the assessor.

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

- 1 SECTION 1. Section seventy-one hundred twenty (7120), code, 1927,
- 2 is amended by adding to said section the following, to wit: "and for
- 3 rights of way for public levees and open public drainage improve-
- 4 ments."

House File No. 136. Approved March 12, A. D. 1929.

## CHAPTER 200

## LIEN OF PERSONAL AND POLL TAXES

AN ACT to amend the law as it appears in sections seventy-one hundred ninety (7190) and seventy-two hundred three (7203) of the code, 1927, and to repeal section seventy-one hundred ninety-two (7192) of the code, 1927, relating to the delinquent poll tax list, and the lien of poll taxes and personal taxes on real estate.

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

- 1 SECTION 1. That the law as it appears in section seventy-one hun-
- 2 dred ninety (7190) of the code, 1927, be and the same is hereby
- 3 amended as follows:
- 4 (1) By inserting after the word "taxes" in line six (6) thereof
- 5 the words "and delinquent poll taxes".
- 6 (2) By striking the period at the end of said section and adding
- 7 the following words "which do not appear thereon."
- 1 SEC. 2. That the law as it appears in section seventy-one hundred
- 2 ninety-two (7192) of the code, 1927, be and the same is hereby re-
- 3 pealed.