

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.