

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.

1 SEC. 3. That the law as it appears in section seventy-two hundred
2 three (7203) of the code, 1927, be amended as follows:

3 (1) By inserting at the beginning of said section the following
4 words "All poll taxes and".

5 (2) By changing the period after the word "title" in line six (6)
6 of said section to a comma and adding the words "and situated in the
7 county in which the tax is levied."

8 (3) And by inserting after the word "all" in line eight (8) of said
9 section the words "poll taxes and all".

Senate File No. 356. Approved April 16, A. D. 1929.

CHAPTER 201

COLLECTION OF DELINQUENT TAXES

AN ACT to amend the law as it appears in section seven thousand two hundred twenty-six (7226) of the code, 1927, relating to the collection of delinquent taxes.

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

1 SECTION 1. That section seventy two hundred twenty-six (7226)
2 of the code, 1927, be amended by adding to said section the following:
3 "The provisions of this section shall not apply to counties having
4 a population of eighty thousand or more".

1 SEC. 2. This act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in the Des Moines
3 Daily Record and the Plain Talk, newspapers published in the city of
4 Des Moines, Iowa.

Senate File No. 94. Approved April 16, A. D. 1929.

I hereby certify that the foregoing act was published in the Des Moines Daily Record April 20, 1929, and the Des Moines Plain Talk April 25, 1929.

ED. M. SMITH, *Secretary of State.*

CHAPTER 202

TAX SALE REDEMPTIONS

AN ACT to amend section seventy-two hundred seventy-six (7276) of the code, 1927, governing the correction of errors made by county auditor and county treasurer in connection with redemption from tax sale.

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

1 SECTION 1. That section seventy-two hundred seventy-six (7276)
2 of the code, 1927, is hereby amended by adding at the end thereof
3 the following:

4 "Said entries by the auditor and treasurer shall be made in ink,
5 and in case errors are subsequently discovered such entries shall not
6 be erased but shall be corrected by drawing a line through the
7 erroneous entries with ink accompanied by the initials of the person
8 who made the alteration and the date when made."

House File No. 252. Approved April 16, A. D. 1929.