

## CHAPTER 187

## HOMESTEAD TAX EXEMPTION

H. F. 533

AN ACT to amend chapter one hundred ninety-five (195), Acts of the Forty-seventh General Assembly, relating to homestead tax exemption.

*Be It Enacted by the General Assembly of the State of Iowa:*

Chapter one hundred ninety-five (195), Acts of the Forty-seventh General Assembly, is hereby amended as follows:

1 SECTION 1. Amend section one (1) of said chapter by changing the  
2 word "board" to "commission" in line five (5) thereof.

1 SEC. 2. Amend section two (2) of said chapter by changing the  
2 word "board" to "commission" in line four (4) thereof.

1 SEC. 3. Amend section three (3) of said chapter by changing the  
2 word "board" to "commission" in line six (6) thereof.

1 SEC. 4. Amend section four (4) of said chapter by changing the  
2 word "board" to "commission" in lines seventeen (17) and twenty-  
3 one (21); and by changing the words "board of assessment and re-  
4 view" to "tax commission" in line sixty (60) thereof.

1 SEC. 5. Amend section seven (7) of said chapter by changing the  
2 words "board of assessment and review" to "tax commission" in lines  
3 seven (7) and eight (8) thereof.

1 SEC. 6. Amend section ten (10) of said chapter by changing the  
2 words "board of assessment and review" to "tax commission" in line  
3 eight (8) thereof.

1 SEC. 7. Amend section twelve (12) of said chapter by changing  
2 the words "board of assessment and review" to "tax commission" in  
3 line five (5) thereof.

1 SEC. 8. Amend section sixteen (16) of said chapter by changing  
2 the word "board" to "commission" in lines one (1), six (6), and  
3 eleven (11) thereof.

1 SEC. 9. Amend section seventeen (17) of said chapter by changing  
2 the words "board of assessment and review" to "tax commission" in  
3 lines five (5) and thirteen (13) and fourteen (14); and by changing  
4 the word "board" to "commission" in line six (6) thereof.

1 SEC. 10. Amend section eighteen (18) of said chapter by changing  
2 the words "board of assessment and review" to "tax commission" in  
3 line four (4) thereof.

Approved April 3, 1939.