

CHAPTER 188
HOMESTEAD TAX EXEMPTION
S. F. 182

AN ACT to amend chapter one hundred ninety-five (195) of the laws of the Forty-seventh (47) General Assembly by adding to section nineteen (19) a new subsection defining the words "assessed valuation".

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

1 SECTION 1. Chapter one hundred ninety-five (195) of the Laws of
2 the Forty-seventh (47) General Assembly is hereby amended by add-
3 ing to section nineteen (19) thereof a new subsection as follows:
4 "3. The words 'assessed valuation' shall mean the valuation of the
5 homestead as fixed by the assessor, or by the board of review, without
6 deducting therefrom the exemptions authorized in section six thousand
7 nine hundred forty-six (6946), Code, 1935."

Approved February 21, 1939.

CHAPTER 189
HOMESTEAD TAX CREDIT ON INDIAN LANDS
H. F. 238

AN ACT to amend chapter one hundred ninety-five (195), Acts of the Forty-seventh General Assembly, by providing for a homestead tax credit for certain Indian lands held in trust.

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

1 SECTION 1. Chapter one hundred ninety-five (195), Acts of the
2 Forty-seventh General Assembly, is hereby amended by adding thereto
3 the following:
4 "Each forty (40) acres of land, or fraction thereof, occupied by a
5 member or members of the Sac and Fox Indians in Tama County,
6 which land is held in trust by the Secretary of the Interior of the
7 United States for said Indians, shall be given a homestead tax credit
8 within the meaning and under the provisions of chapter one hundred
9 ninety-five (195), Acts of the Forty-seventh General Assembly. Ap-
10 plication for such homestead tax credit shall be made to the county
11 auditor of Tama County and may be made by a representative of the
12 tribal council."

Approved April 12, 1939.

CHAPTER 190
HOMESTEAD CREDIT
H. F. 229

AN ACT to amend section twenty-three (23), chapter one hundred ninety-eight (198), acts of the 47th General Assembly, to provide for the apportionment of taxes collected under this chapter to be used toward payment of homestead credit.

WHEREAS the 47th General Assembly passed an act commonly known as the use tax act wherein the revenue derived therefrom after the deduction of administrative costs was placed in the general fund of the state of Iowa; and,