

CHAPTER 205  
BOARDS OF REVIEW

H. F. 524

AN ACT to amend sections seventy-one hundred thirty-seven (7137), seventy-one hundred thirty-nine (7139), seventy-one hundred forty (7140), seventy-one hundred forty-two (7142), and seventy-one hundred forty-three (7143), chapter three hundred forty-three (343), code, 1935, relating to boards of review.

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

1 SECTION 1. Section seventy-one hundred thirty-seven (7137), Code,  
2 1935, is hereby amended by changing the word "board" to "commis-  
3 sion" in line seven (7) thereof.

1 SEC. 2. Section seventy-one hundred thirty-nine (7139), Code,  
2 1935, is hereby amended by changing the words "board of assessment  
3 and review" to "commission" in lines three (3) and four (4) and by  
4 changing the words "board of review" to "tax commission" in line  
5 six (6), subsection four (4) thereof.

1 SEC. 3. Section seventy-one hundred forty (7140), Code, 1935, is  
2 hereby amended by changing the words "board of assessment and re-  
3 view" to "tax commission" in lines one (1) and two (2) thereof.

1 SEC. 4. Section seventy-one hundred forty-two (7142), Code, 1935,  
2 is hereby amended by changing the words "board of assessment and  
3 review" to "tax commission" in line two (2) thereof.

1 SEC. 5. Section seventy-one hundred forty-three (7143), Code,  
2 1935, is hereby amended by changing the word "board" to "commis-  
3 sion" in line two (2) thereof.

1 SEC. 6. Wherever the words "board of assessment and review" or  
2 "board" or "state board of review" appear in chapter three hundred  
3 forty-three (343), Code, 1935, and have not been specifically referred  
4 to in this act, the words "board of assessment and review" and "board  
5 of review" are hereby changed to read "tax commission" and the code  
6 editor is hereby authorized to make changes.

Approved April 12, 1939.

CHAPTER 206  
TAX LIST

H. F. 525

AN ACT to amend section seventy-one hundred forty-eight (7148), code, 1935, relating to the listing of property for taxation.

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

1 SECTION 1. Section seventy-one hundred forty-eight (7148), Code,  
2 1935, is hereby amended by changing the words "board of assessment  
3 and review" to "tax commission" in lines three (3) and four (4)  
4 thereof.

Approved April 3, 1939.