

CHAPTER 241

TAX EXEMPTION OF WIDOWED MOTHER OF DECEASED VETERAN

S. F. 17

AN ACT to amend section six thousand nine hundred forty-six (6946), Code, 1939, relating to tax exemptions for military service of a widowed mother of a deceased soldier, sailor, or marine.

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

1 SECTION 1. Section six thousand nine hundred forty-six (6946),
2 Code, 1939, is hereby amended by striking the period at the end of
3 paragraph five (5) and inserting in lieu thereof a semicolon and by
4 adding the following:

5 "And the property, to the same extent of the widowed mother, re-
6 maining unmarried, of any such deceased soldier, sailor, or marine,
7 where the said widowed mother would be dependent for support upon
8 any such soldier, sailor, or marine if he were living, and neither the
9 unmarried widow nor the minor child or children of any such deceased
10 soldier, sailor, or marine, has received the benefits above provided."

Approved April 3, 1941.

CHAPTER 242

TAX EXEMPTIONS FOR MILITARY SERVICE

S. F. 333

AN ACT to amend, revise and codify section five thousand one hundred seventy-three (5173), section six thousand nine hundred forty-seven (6947), section six thousand nine hundred forty-eight (6948), and section six thousand nine hundred forty-nine (6949), all of Code, 1939, and all relating to tax exemptions for military service and providing for the recording of military discharges.

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

1 SECTION 1. Section five thousand one hundred seventy-three
2 (5173), Code, 1939, is hereby amended, revised and codified to read
3 as follows:

4 "The county recorder of each county in this state shall maintain in
5 his office a special book in which he shall, upon request, record the final
6 discharge or service certificate of any person who served in the armed
7 forces of the United States and any officer or enlisted man of the Iowa
8 National Guard. No recording fee shall be collected when the person
9 requesting such record shall be an actual resident of said county, or
10 shall have been such at the time of his entrance into the service of the
11 United States or of the Iowa National Guard. In all other cases, the
12 legal fee shall be charged."

1 SEC. 2. Section six thousand nine hundred forty-seven (6947),
2 Code, 1939, is hereby amended, revised and codified to read as follows:

3 "Any person named in section six thousand nine hundred forty-six
4 (6946), provided he is a resident of and domiciled in the state of Iowa,
5 shall receive a reduction equal to his exemption, to be made from any

6 property owned by such person and designated by him by proceeding
7 as hereafter provided. In order to be eligible to receive said exemption
8 or reduction the person claiming same shall have had recorded in the
9 office of the county recorder of the county in which he shall claim
10 exemption or reduction, the military honorable discharge of the person
11 claiming or through whom is claimed said exemption; in the event said
12 honorable discharge is lost he may record in lieu of said discharge, a
13 certified copy of said discharge. Said person shall file with the county
14 auditor his claim for exemption or reduction in taxes under oath, which
15 claim shall set out the fact that he is a resident of and domiciled in the
16 state of Iowa, and a person within the terms of section six thousand
17 nine hundred forty-six (6946), and give the volume and page on which
18 the honorable discharge or certified copy thereof is recorded in the
19 office of the county recorder, and may include the designation of the
20 property from which he desires said exemption or reduction to be made,
21 and shall further state that he is the equitable and legal owner of the
22 property designated therein. No person may claim a reduction or
23 exemption in more than one county of the state of Iowa, and if no
24 designation is made the exemption shall apply to the homestead, if any."

1 SEC. 3. Section six thousand nine hundred forty-eight (6948), Code,
2 1939, is amended, revised and codified to read as follows:

3 "Said claim for exemption, if filed on or before June 1 of any year
4 and allowed by the board of supervisors, shall be effective to secure an
5 exemption for the year in which such exemption is filed, and when a
6 claim has once been made and allowed, it shall be effective thereafter
7 during the period of ownership of the property designated or of the
8 homestead, as the case may be, or until the death of all persons named
9 in section six thousand nine hundred forty-six (6946) who remain
10 equitable and legal owners of said property."

1 SEC. 4. Section six thousand nine hundred forty-nine (6949), Code,
2 1939, is amended, revised and codified to read as follows:

3 "Any person making a false affidavit for the purpose of obtaining
4 the exemption provided for in the last three preceding sections, or who
5 knowingly receives such exemption without being legally entitled there-
6 to, or who makes claim for exemption in more than one county in the
7 state shall be guilty of a misdemeanor and upon conviction thereof
8 fined not more than \$100.00 or imprisoned in the county jail for not
9 more than 30 days or be both fined and imprisoned."

Approved April 5, 1941.