

1 SEC. 2. Nothing in this act shall affect pending litigation.

1 SEC. 3. This act, being deemed of immediate importance, shall take
2 effect and be in force from and after its publication in the Waterloo
3 Daily Courier, a newspaper published in Waterloo, Iowa, and in the
4 Cedar Falls Daily Record, a newspaper published in Cedar Falls, Iowa,
5 all without expense to the state.

Approved April 5, 1941.

I hereby certify that the foregoing act was published in the Waterloo Daily Courier, Waterloo, Iowa, April 8, 1941, and the Cedar Falls Daily Record, Cedar Falls, Iowa, April 9, 1941.

EARL G. MILLER, *Secretary of State.*

CHAPTER 320
GREENE COUNTY

S. F. 458

AN ACT to legalize the payment of refund warrants issued on soldiers homestead exemption for the tax year of 1938 and to legalize the transfer of four hundred fifteen dollars (\$415.00) from the general county fund to the homestead credit fund by the board of supervisors of Greene County, Iowa.

WHEREAS, under Senate File one hundred eighty-two (182), Acts of the Forty-Eighth General Assembly of Iowa, several petitions were filed with the County Auditor of Greene County, Iowa, asking for additional homestead credit on the valuation of their soldiers' tax exemption, and

WHEREAS, these petitions were granted by the Board of Supervisors of Greene County, Iowa, in the amount of nine hundred fifty-eight dollars and ninety-five cents (\$958.95), and

WHEREAS, a supplemental certificate was then compiled by the County Auditor of Greene County, Iowa and filed with the Homestead Credit Department of the Iowa State Tax Commission asking for an additional allotment of homestead credit funds in the amount of nine hundred fifty-eight dollars and ninety-five cents (\$958.95), and

WHEREAS, before the Homestead Credit Department had acted upon the request for additional funds, the County Auditor of Greene County, Iowa issued refund warrants to the several individuals in the amounts as granted by the Greene County Board of Supervisors, and

WHEREAS, the amount of refund warrants issued in the year of 1939 was in the total amount of nine hundred fifty-eight dollars and ninety-five cents (\$958.95), and

WHEREAS, the Homestead Credit Department disallowed several individual claims and only remitted to the County Treasurer of Greene County, Iowa, the sum of five hundred forty-three dollars and eleven cents (\$543.11), and

WHEREAS, in the meantime the County Treasurer of Greene County, Iowa, paid these aforesaid refund warrants from the Homestead Credit Fund, and

WHEREAS, the County Treasurer of Greene County, Iowa paid the sum of four hundred fifteen dollars (\$415.00) more than the amount received from the State Tax Board, and

WHEREAS, a transfer was then made from the General County Fund to the Homestead Credit Fund to take up the overdraft, said transfer being ordered by the Board of Supervisors of Greene County, Iowa, and

WHEREAS, according to an attorney general's opinion dated March 23, 1939, a veteran owning more than one parcel of property could claim soldiers exemption on property other than his homestead as set out in Senate File one hundred eighty-three (183) of the Forty-Eighth General Assembly, and by doing so could get full Homestead credit on his homestead; but owners of one parcel of real estate would not have this privilege as the soldiers exemption would be deducted from the assessed valuation and the homestead credit given on the valuation after the soldiers exemption had been deducted, and

WHEREAS, the claims disallowed by the State Tax Board were cases where the claimant was the owner of only one parcel of property; now, therefore,

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

1 SECTION 1. The action of the County Auditor of Greene County,
2 Iowa, in issuing refund warrants for soldiers' homestead exemptions
3 in the amount of four hundred fifteen dollars (\$415.00) be hereby de-
4 clared to be legal, valid and binding.

1 SEC. 2. The action of the Board of Supervisors of Greene County,
2 Iowa, in making the transfer of funds from the General County Fund
3 to the Homestead Credit Fund to take up the overdraft of the amount
4 set out in section one (1) hereof be declared to be legal, valid and bind-
5 ing.

1 SEC. 3. The action of the County Treasurer of Greene County, Iowa,
2 in paying said warrants in the amount as set out in section one (1) of
3 this act be declared to be legal, valid and binding.

1 SEC. 4. Nothing in this act shall affect pending litigations.

1 SEC. 5. This act being deemed of immediate importance shall take
2 effect and be in force from and after its passage and publication in the
3 Jefferson Bee, a newspaper published in Jefferson, Iowa, and the
4 Jefferson Herald, a newspaper published in Jefferson, Iowa, and the
5 Grand Junction Globe, a newspaper published in Grand Junction, Iowa,
6 without expense to the state.

Approved March 28, 1941.

I hereby certify that the foregoing act was published in the Jefferson Bee, Jefferson, Iowa, April 29, 1941, and the Jefferson Herald, Jefferson, Iowa, April 24, 1941, and the Grand Junction Globe, Grand Junction, Iowa, May 1, 1941.

EARL G. MILLER, *Secretary of State.*

CHAPTER 321
GUTHRIE COUNTY
H. F. 301

AN ACT to make permanent certain transfers of funds in Guthrie County, Iowa.

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

1 SECTION 1. That a transfer of Ten Thousand Dollars (\$10,000)
2 from the State Insane Fund of Guthrie County, Iowa, to the General
3 Fund of said county of date September 3, 1935, which transfer was
4 approved by the State Comptroller, is hereby made a permanent
5 transfer and the same is hereby legalized and made valid.

1 SEC. 2. That a transfer of Four Thousand Five Hundred Dollars
2 (\$4,500) from the Court Expense Fund of Guthrie County, Iowa, to
3 the Poor Fund of said county of date September 3, 1935, which transfer
4 was approved by the State Comptroller, is hereby made a permanent
5 transfer and the same is hereby legalized and made valid.

1 SEC. 3. That a transfer of Four Thousand Dollars (\$4,000) from
2 the Court Expense Fund of Guthrie County, Iowa, to the General Fund
3 of said county of date November 2, 1937, which transfer was approved
4 by the State Comptroller, is hereby made a permanent transfer and
5 the same is hereby legalized and made valid.

1 SEC. 4. That a transfer of Four Thousand Dollars (\$4,000) from
2 the State Insane Fund of Guthrie County, Iowa, to the General Fund
3 of said county of date November 2, 1937, which transfer was approved
4 by the State Comptroller, is hereby made a permanent transfer and
5 the same is hereby legalized and made valid.

Approved April 21, 1941.

CHAPTER 322
HARDIN COUNTY
H. F. 320

AN ACT to legalize all acts and proceedings relating to the transfer of funds, on November 15, 1932, from the insane fund to the poor fund of Hardin County, Iowa, and making such transfer permanent.

WHEREAS, on November 15, 1932, there was transferred from the Insane Fund to the Poor Fund of Hardin County, Iowa, eight thousand dollars (\$8,000.00) which was used for relief purposes; and

WHEREAS, the transfer of said funds was made with the approval of the state comptroller; and

WHEREAS, under the present maximum levy there is and has been insufficient funds in the Poor Fund to repay the eight thousand dollars (\$8,000.00) to the Insane Fund; and