

CHAPTER 191

HOMESTEAD TAX CREDIT—APPEAL NOTICE

H. F. 9

AN ACT to amend section six thousand nine hundred forty-three and one hundred forty-eight thousandths (6943.148), code, 1939, as amended by chapter 209, Acts of the 50th General Assembly, and providing for notice of appeal to the state tax commission.

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

1 SECTION 1. Section two (2) of Chapter 209, Acts of the 50th Gen-
2 eral Assembly, is hereby amended by inserting after the word "sec-
3 tion" in line fifteen (15) the following sentence: "Where such
4 appeal is taken by the claimant or by the board of supervisors, the
5 appellant shall within ten (10) days after the filing of such appeal,
6 notify the chairman of the state tax commission by registered mail,
7 with receipt requested, of the filing of said appeal."

Approved February 16, 1945.

CHAPTER 192

AGRICULTURAL LAND TAX CREDIT

H. F. 127

AN ACT creating in the office of the treasurer of state a permanent fund to be known as the agricultural land credit fund, and making appropriation thereto, providing for the apportionment of said fund as a credit against the tax on agricultural lands in school districts in which the millage for the general school fund exceeds fifteen mills, and providing the procedure for effecting said credits.

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

1 SECTION 1. There is hereby created as a permanent fund in the
2 office of the treasurer of state a fund to be known as the agricultural
3 land credit fund, and for the purpose of establishing and maintaining
4 said fund for each fiscal year beginning July 1, 1946 there is appro-
5 priated thereto from funds in the general fund not otherwise appro-
6 priated the sum of \$500,000.00. Any balance in said fund on June 30
7 shall revert to the general fund.

1 SEC. 2. "Agricultural lands" as used in this act shall mean and
2 include all tracts of land of ten (10) acres or more, and not laid off
3 into lots of less than ten acres or divided by streets and alleys into
4 parcels of less than ten acres, lying within any school corporation in
5 this state and in good faith used for agricultural or horticultural
6 purposes.

1 SEC. 3. The agricultural land credit fund shall be apportioned each
2 year in the manner hereinafter provided so as to give a credit against
3 the tax on each tract of agricultural lands within the several school
4 districts of the state in which the millage for the general school fund
5 exceeds fifteen (15) mills; the amount of such credit on each tract of
6 such lands shall be the amount the tax levied for the general school fund