

## CHAPTER 1209

## TAX COMMISSION

S. F. 1015

AN ACT relating to an obsolete reference to the state tax commission.

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

- 1 SECTION 1. Chapter three hundred fifty-six (356), Acts of the
- 2 Sixty-second General Assembly, section forty-eight (48), line forty-one
- 3 (41), is amended by striking the words "state tax commission" and
- 4 inserting in lieu thereof the words "department of revenue".

Approved February 2, 1970.

## CHAPTER 1210

## HOMESTEAD OWNERSHIP

H. F. 1253

AN ACT relating to recording instruments of homestead ownership.

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

- 1 SECTION 1. Section four hundred twenty-five point eleven (425.11),
- 2 subsection two (2), Code 1966, as amended by chapter three hundred
- 3 fifty-six (356), section forty-nine (49), Acts of the Sixty-second Gen-
- 4 eral Assembly, is hereby further amended by adding at the end the
- 5 following new sentence:
- 6 "In order to qualify for the homestead tax credit, evidence of owner-
- 7 ship shall be on file in the office of the clerk of the district court or
- 8 recorded in the office of the county recorder at the time the owner files
- 9 with the assessor a verified statement of the homestead claimed by him
- 10 as provided in section four hundred twenty-five point two (425.2) of
- 11 the Code".

Approved May 5, 1970.

## CHAPTER 1211

## LEVEE AND DRAINAGE DISTRICTS

H. F. 1332

AN ACT relating to exemption from taxation of property of levee and drainage districts.

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

- 1 SECTION 1. Section four hundred twenty-seven point one (427.1),
- 2 subsection two (2), Code 1966, is hereby amended by inserting in line