425.12 Indian land.

Each forty acres of land, or fraction thereof, occupied by a member or members of the Sac and Fox Indians in Tama county, which land is held in trust by the secretary of the interior of the United States for said Indians, shall be given a homestead tax credit within the meaning and under the provisions of this subchapter. Application for such homestead tax credit shall be made to the county auditor of Tama county and may be made by a representative of the tribal council.

[C39, §**6943.153**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §425.12] 2021 Acts, ch 41, §12, 36 Referred to in §25B.7 Section amended