

CHAPTER 89.

TOWNSHIP BOARD OF EQUALIZATION.

APRIL 19. AN ACT to Constitute Township Trustees a Board of Equalization for their respective Townships.

Township trustees to equalize property. SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the township trustees of each township shall constitute a board of equalization of assessments for their respective townships, and have power to equalize the assessment of the property liable to taxation in the township, substantially the same, so far as is practicable, as is done by the board of supervisors between the several townships.

Annual meeting. SEC. 2. Said board shall meet at the office of the township clerk, on the first Monday in May of each and every year, and at such meeting they shall add to such **Additions to assessments.** assessment any taxable property in the township not included in the assessment as returned by the assessors, placing the same to the name of the proper person or persons, and shall assess the value thereof.

Corrections in assessments. SEC. 3. Any person who may feel aggrieved at anything in the assessment of his property, may appear before said board of equalization in person or by agent, at the time and place mentioned in the preceding section, and have the same corrected in such manner as to the said board may seem just and equitable, and it shall be the **Duty of township assessor.** duty of the township assessor to meet with said board and correct the assessment books as they may direct.

Taking effect. SEC. 4. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Des Moines Bulletin and Des Moines Statesman, newspapers published at Des Moines.

Approved, April 12, 1870.

I hereby certify that the foregoing act was published in the *Des Moines Daily Bulletin*, on the 18th day of April, and in *The Daily Des Moines Statesman*, on the 18th day of April, 1870.

ED WRIGHT, *Secretary of State.*