

## CHAPTER 3.

## ASSESSMENT DISTRICTS IN CITIES OF FIRST CLASS.

AN ACT Conferring Additional Powers Upon certain Cities of the S. F. 381.  
First Class in Respect to Assessors.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. That the City Council of all cities of the first class which had by the State Census of 1885 a population of thirty thousand or more, shall have the power at any time to divide such cities, irrespective of township lines, into as many assessment districts as shall be necessary to insure the performance of the work of assessment within the time required by law, and one assessor shall be elected by the electors of the entire city for each of the assessment districts so fixed by the City Council at the regular municipal election hereafter to be held in such cities, as now provided by law.

SEC. 2. The City Council in such cities shall also have the power to fill vacancies that may occur, or that may now exist in the office of assessor in any assessment district now or hereafter created; and if any of the said districts as now or hereafter fixed by the City Council shall be found to be without an assessor, the City Council may appoint an assessor for such district, or districts, having the qualifications now provided by law, which appointee, after having qualified, shall perform all of the duties of such assessor until his successor is elected and qualified under existing laws.

SEC. 3. This act being deemed of immediate importance, shall take effect from and after its publication in the daily Iowa State Register, and Des Moines Leader, newspapers published at Des Moines the provisions of section 33 of the Code to the contrary notwithstanding.

Approved March 28, 1890.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader April 1, 1890.

FRANK D. JACKSON, Secretary of State.