

words, "And where the word auditor is used, there shall be substituted the words, 'city clerk or recorder.'"

Approved March 30, 1898.

## CHAPTER 29.

H. F. 114.

AN ACT to amend subdivision twelve of section one thousand and five (1005) of the "code" in relation to cities under special charters levying a special bridge tax.

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

SECTION 1. **Question submitted.** That subdivision twelve of section one thousand and five (1005) of the "code" be amended by striking out in the third line of subdivision twelve the word "seventy" and inserting in lieu thereof the word "sixty."

Approved February 17, 1898.

## CHAPTER 30.

H. F. 199.

AN ACT to amend sections thirteen hundred and five (1305), thirteen hundred and twenty-one (1321), thirteen hundred and sixty (1360), thirteen hundred and sixty-one (1361), and thirteen hundred and seventy-two (1372) of the code, and provide shorter forms for assessors' book and assessment rolls. [Amendatory to title VII, chapter 1 of the code, relating to assessment of taxes.]

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

SECTION 1. **Assessed value not to be entered on roll.** That section thirteen hundred and five (1305) of the code be and is hereby amended:

1. By striking out all of the fourth line after the word "shall."

2. By striking out all after the word "property" in the fifth line down to, and including, the word "and" in the sixth line.

SEC. 2. **Same.** That sec. thirteen hundred and twenty-one (1321) of the code be, and is hereby amended: By striking out all after the word "assessed" in the seventh line of paragraph five down to and including the word "same" in the eighth line, and inserting in lieu thereof the following: viz.—"As provided by section thirteen hundred and five (1305) of this chapter."

SEC. 3. **Assessment rolls on books.** That sec. thirteen hundred and sixty (1360) of the code be and is hereby amended:

1. By striking out all after the word "duplicate" in the fourth line down to and including the word "line" in the fifth line thereof.

2. By striking out the word "shall" at the beginning of the sixth line and inserting in lieu thereof the word "may."

3. By striking from the "assessment roll" all the columns headed "taxable value" except that headed "total taxable value of real estate," and by inserting therein, under column headed "description of personal property," a line for "corporation stock."

4. By striking from "assessment roll form No. 2" the column headed "taxable value."

5. By striking from "assessors book" all columns containing taxable value except the following, viz: "Total taxable value of personal property;" "total taxable value of all property;" and by inserting the word "actual" after "total" in the heading of the twenty-first column; by inserting the word "actual" after the word "net" in the heading of the twenty-fourth column; by inserting immediately after said column another column headed "total taxable value of real estate;" by inserting a column headed "corporation stock;" and by inserting a column headed "merchandise;" also by striking out the columns headed "colts 3 years old" and "horses over 3 years old," and inserting in lieu thereof a column headed "horses 3 years old and over," and by striking out the column headed "work oxen."

SEC. 4. **Same.** That sec. thirteen hundred and sixty one (1361) of the code be and is hereby amended by striking out the words "of taxable" in the ninth line thereof.

**SEC. 5. Notice of assessments raised.** That sec. thirteen hundred and seventy-two (1372) of the code be and is hereby amended by striking out the word "assessed" in the first line thereof.

Approved April 7, 1898.

### CHAPTER 31.

H. F. 234.

**AN ACT** to amend section thirteen hundred and forty-six (1346) of the code, relating to taxation of express companies.

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

**SECTION 1. Rate doubled.** That section thirteen hundred and forty-six (1346) of the code be and is hereby amended by striking out the words "one dollar" in the 28rd line and inserting in lieu thereof the words "two dollars."

Approved April 12, 1898.

### CHAPTER 32.

H. F. 54.

**AN ACT** to repeal section thirteen hundred and forty-seven [1347] of the code, relating to the taxing of peddlers, and enact a substitute in lieu thereof.

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

**SECTION 1. Rate of taxation determined.** That section thirteen hundred and forty-seven of the code be and the same is hereby repealed and the following enacted in lieu thereof:

"Peddlers plying their vocation outside a city or town, shall pay an annual county tax of not less than one dollar nor more than fifty dollars as the board of supervisors of any county may provide for that county. Upon application the county auditor shall issue a license for three months upon the payment to him of one fourth of said annual tax. But the board of supervisors of any county may remit the taxes where it is deemed that the articles to be sold are of an educational nature. Nothing in this section shall be held to apply to parties selling their own work or production either by themselves or employes, nor to persons selling at wholesale to merchants, nor to transient vendors of drugs."

**SEC. 2. In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published at Des Moines, Ia.

Approved April 7, 1898.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, April 9, 1898.

G. L. DOBSON,  
Secretary of State.

### CHAPTER 33.

S. F. 57.

**AN ACT** to amend section one thousand three hundred and seventy-one [1371], of the code, in relation to the duty of township, city, and town assessors.

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

**SECTION 1. Correction of assessment rolls.** That section one thousand three hundred and seventy-one, of the code, be and the same is hereby amended by striking out the words "assessor's books," in the seventh line, and inserting in lieu thereof the words "assessment rolls."

**SEC. 2. In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa