

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 Rate of taxation determined.** That section thirteen hundred and forty-seven of the code be and the same is hereby repealed and the following enacted in lieu thereof: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

State Register and Des Moines Leader, newspapers published in the city of Des Moines, Iowa.

Approved February 21, 1898.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader, February 23, 1898.

G. L. DOBSON,  
Secretary of State.

#### CHAPTER 34.

S. F. 204.

AN ACT to provide for the general levy for state purposes for the year 1898 and subsequent years, and to repeal section thirteen hundred and eighty (1380) of the code.

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

**SECTION 1. State levy.** The executive council shall, in the year 1898, fix the rate per centum to be levied upon the valuation of the taxable property of the state necessary to yield for general state purposes approximately the sum of sixteen hundred thousand dollars (\$1,600,000) and in the year 1899 shall fix the rate necessary to yield approximately fifteen hundred thousand dollars (\$1,500,000).

**SEC. 2. Same.** In the year 1900 and each subsequent year the executive council shall fix the rate per centum to be levied upon the valuation of the taxable property of the state necessary to raise such amount for general state purposes as shall be designated by the general assembly, either by statute or joint resolution.

**SEC. 3. Council to certify to county auditor.** The executive council shall certify the rates so fixed to the auditor of each county.

**SEC. 4. Repealed.** Section thirteen hundred and eighty (1380) of the code is hereby repealed.

Approved April 7, 1898.

#### CHAPTER 35.

H. F. 194.

AN ACT to amend section fourteen hundred and thirty-six (1436) of the code, relating to redemption of land from tax sale.

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

**SECTION 1. When penalty for non-payment of subsequent taxes attaches.** That section 1436 of the code be and is hereby amended by striking out in the thirteenth line thereof the word "March" and inserting in lieu thereof the word "April."

Approved April 12, 1898.

#### CHAPTER 36.

S. F. 10.

AN ACT to amend section fourteen hundred and fifty-seven (1457) of the code relating to the security of the revenue, and to permit counties to receive interest on moneys deposited in banks.

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

**SECTION 1. Rate of interest.** That section fourteen hundred and fifty-seven (1457) of the code of Iowa be and the same is hereby amended as follows: By adding after the word "resolution" in the sixth line of said section the following words: "And the county may receive such rate of interest on the money so deposited as may be agreed upon by the treasurer, board of supervisors, and the bank."

Approved February 28, 1898.