

**SEC. 2. Repealed—platting for assessment and taxation.** Section nine hundred twenty-three of the code is hereby repealed and the following substitute is enacted in lieu thereof:

“Whenever a congressional subdivision of land of one hundred and sixty acres or less, or any lot or subdivision, is owned by two or more persons in severalty, and the description of one or more of the different parts or parcels thereof cannot, in the judgment of the county auditor, be made sufficiently certain and accurate for the purposes of assessment and taxation without noting the metes and bounds of the same, he shall cause to be made and recorded in his office and the office of the county recorder a plat of such tract or lot with its several subdivisions including and replatting in such plat such other plats or parts thereof included within the same lot or congressional subdivision of land, as may seem to him to be required in accordance with the provisions of this chapter, proceeding as directed in the preceding section, and all of its provisions shall govern.”

**SEC. 3. Plat by county auditor—where recorded.** Section nine hundred twenty-four (924) of the code is hereby amended by adding the following words after the word “recorded” in the twentieth line thereof, “in his office and the office of the county recorder”.

Approved April 5, A. D. 1906.

## CHAPTER 31.

### DELINQUENT TAXES IN SPECIAL CHARTER CITIES.

H. F. 107.

AN ACT to amend section nine hundred and seventy-five (975) of the code relating to delinquent taxes in cities under special charter.

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

**SECTION 1. Delinquent taxes—when a lien.** That section number nine hundred and seventy-five (975) of the code be and the same is hereby amended by striking out that part of said section beginning with the word “ordering” in the ninth line thereof and ending with the word “made” in the eleventh line, and substituting therefor the following words to wit:—“levying the same”.

**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 Register and Leader and Des Moines Capital, newspapers published in Des Moines, Iowa.

Approved March 15, A. D. 1906.

I hereby certify that the foregoing act was published in the Register and Leader and the Des Moines Capital, March 17, 1906.

W. B. MARTIN,  
*Secretary of State.*

## CHAPTER 32.

### UNPAID TAXES IN SPECIAL CHARTER CITIES.

H. F. 106.

AN ACT in relation to penalty on unpaid taxes in cities acting under special charters. [Additional to chapter fourteen (14) of title five (V) of the code, relating to cities under special charter.]

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

**SECTION 1. Penalty or interest on unpaid taxes.** That in cities acting under special charter no penalty or interest shall be collected upon taxes or assessments remaining unpaid four years or more, from the first day of January of the year in which the tax books containing the same, were first placed in the hands of the city collector or treasurer.

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

Approved April 5, A. D. 1906.

I hereby certify that the foregoing act was published in the Register and Leader, April 9, 1906, and the Des Moines Daily Capital, April 11, 1906.

W. B. MARTIN,  
*Secretary of State.*

## CHAPTER 33.

### ASSESSMENT AND TAXATION OF PROPERTY IN SPECIAL CHARTER CITIES.

H. F. 306.

AN ACT relating to the assessment and taxation of property in special charter cities, [additional to chapter fourteen (14) of title five (V) of the code,] and providing that section thirteen hundred and five (1305) of the code shall not apply to such cities.

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

**SECTION 1. Valuation—how provided.** That the assessed or taxable value of all property, and the value at which it shall be listed, and upon which the levy shall be made, in special charter cities shall be provided by the city council of such city.

**SEC. 2. Levy upon property valued and returned by executive council.** That, where all property, except such as is listed and valued by the executive council is assessed upon its full or a certain percentage of its full valuation, the levy upon all such property valued and returned by the executive council shall be on a like percentage of the valuation so returned.

**SEC. 3. Not applicable to special charter cities.** That section thirteen hundred and five (1305) of the code and amendments thereto, be and the same is hereby amended by adding thereto the following, to-wit: "This section shall not apply to special charter cities."

**SEC. 4. In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register-Leader and Des Moines Daily Capital, newspapers published at Des Moines, Iowa.

Approved March 23, A. D. 1906.

I hereby certify that the foregoing act was published in the Register and Leader and the Des Moines Daily Capital, March 26, 1906.

W. B. MARTIN,  
*Secretary of State.*

## CHAPTER 34.

### UNIFORM SYSTEM OF MUNICIPAL ACCOUNTS.

S. F. 152.

AN ACT to provide for the publication of municipal accounts and to establish a uniform system of accounts, reports and audit in cities and towns. [Additional to title five (V) of the code relating to city and town government.]

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

**SECTION 1. Annual financial report.** It shall be the duty of the chief accounting and warrant issuing officer of each city and town, namely auditor or clerk as the case may be, to prepare and to publish the annual report of the financial condition and transactions of the city or town now or hereafter required by law, and all accounting officers of all boards or commission departments and offices whatsoever within the corporate area receiving or disbursing public funds shall file with the auditor or clerk, within thirty days