

and in the shares of stock of corporations owning only the real estate (inclusive of leasehold interests, if any) on or in which the bank or trust company is located, shall be deducted from the real value of such shares, and such real estate shall be assessed as other real estate, and the property of such corporations shall not be otherwise assessed."

SEC. 2. **Applicable to 1906 tax.** This act shall apply to the assessment for the tax of 1906.

Approved April 10, A. D. 1906.

CHAPTER 51.

DELINQUENT TAXES.

S. F. 281.

AN ACT to repeal section thirteen hundred and ninety-one (1391) of the code, relating to delinquent taxes and to enact a substitute therefor.

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

SECTION 1. **Delinquent taxes.** That section thirteen hundred and ninety-one (1391) of the code be and the same is hereby repealed and the following enacted in lieu thereof:

"No penalty or interest shall be collected upon taxes remaining unpaid four years or more from the thirty-first day of December of the year in which the tax books containing the same were first placed in the hands of the county treasurer, and the board of supervisors at the January meeting may declare such tax unavailable, and when so declared by the board, the amount shall be credited to the treasurer by the auditor as unavailable and he shall apportion such tax among the funds to which it belongs. Any portion of such tax belonging to the state shall be reported by him in his semi-annual settlement sheets to the auditor of state as unavailable, whereupon the auditor of state shall credit the county with the amount so reported, but nothing in this act shall be construed to in any way release the county treasurer from any duty required of him in the collection of delinquent taxes, nor to release the tax payer from his liability for the same. Should any of such tax afterward be collected, the county treasurer shall distribute the net amount collected among the several funds the same as though it had never been declared unavailable, and the portion belonging to the state shall be credited back to the state and included in the treasurer's remittance of other state taxes to the treasurer of state and shall be reported by the county auditor in his semi-annual settlement sheets to the auditor of state, who shall recharge the same to the county."

Approved April 10, A. D. 1906.

CHAPTER 52.

TO ENCOURAGE THE PLANTING OF FOREST AND FRUIT TREES.

H. F. 209.

AN ACT to encourage the planting of forest and fruit trees in the state of Iowa. [Additional to chapter one (1) of title seven (VII) of the code, relating to assessment of taxes.]

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

SECTION 1. **Forest and fruit tree reservations.** That on any tract of land in the state of Iowa the owner or owners may select a permanent forest reservation not less than two acres in continuous area, or a fruit tree reservation not less than one nor more than five acres in area, or both, and that upon compliance with the provisions of this act, such owner or owners shall be entitled to the benefits hereinafter set forth.

SEC. 2. Forest reservation. A forest reservation shall contain not less than two hundred growing forest trees on each acre. If the area selected is an original forest containing the required number of growing forest trees, it shall be accepted as a forest reservation under the provisions of this act. If the area selected is an original forest containing less than two hundred forest trees to the acre, or if it is an artificial grove, the owner or owners thereof shall have planted, cultivated and otherwise properly cared for the number of forest trees necessary to bring the total number of growing trees to not less than two hundred on each acre, during a period of not less than two years, before it can be accepted as a forest reservation within the meaning of this act, provided that no ground upon which any farm buildings stand shall be recognized as part of any such reservation.

SEC. 3. Annual removal of trees. Not more than one-fifth of the total number of trees in any forest reservation may be removed in any one year, excepting in cases where the trees die naturally.

SEC. 4. What considered forest trees. The ash, black cherry, black walnut, butternut, catalpa, coffee tree, the elms, hackberry, the hickories, honey locust, mulberry, the oaks, sugar maple, european larch and other coniferous trees, and all other forest trees introduced into the state for experimental purposes, shall be considered forest trees within the meaning of this act. In forest reservations which are artificial groves, the willows, box-elder, soft maple, cotton-wood, and other poplars, shall be included among forest trees for the purposes of this act when they are used as protecting borders not exceeding two rows in width around a forest reservation, or when they are used as nurse-trees for forest trees in such forest reservation, the number of such nurse-trees not to exceed one hundred on each acre; provided that only box-elder and soft maple shall be used as nurse-trees.

SEC. 5. Groves. The trees of a forest reservation shall be in groves not less than four rods wide.

SEC. 6. Fruit-tree reservation. A fruit-tree reservation shall contain not less than seventy fruit trees on each acre, growing under proper care, and may be claimed as such for a period of eight years after planting.

SEC. 7. What considered fruit-trees. The cultivated varieties of apples, crabs, plums, cherries, peaches and pears shall be considered fruit-trees within the meaning of this act.

SEC. 8. Replacing dead or removed trees. Whenever any tree or trees on a fruit-tree or forest reservation shall be removed or die, the owner or owners of such reservation shall, within one year, plant and care for other fruit or forest trees, in order that the number of such trees may not fall below that required by this act.

SEC. 9. Restraint of live stock. Cattle, horses, mules, sheep, goats and hogs shall not be permitted upon a fruit-tree or forest reservation.

SEC. 10. Taxable valuation. Forest reservations fulfilling the conditions of this act shall be assessed on a taxable valuation of one dollar per acre. Fruit-tree reservations shall be assessed on a taxable valuation of one dollar per acre for a period of eight years from the time of planting. In all other cases where trees are planted upon any tract of land, without regard to area, for forest, fruit, shade or ornamental purposes, or for windbreaks, the assessor shall not increase the valuation of such property because of such improvements.

SEC. 11. Penalty for violations. If the owner or owners of a fruit or forest reservation violate any provision of this act within the two years preceding the making of an assessment, the assessor shall not list any tract belonging to such owner or owners, as a reservation within the meaning of this act, for the ensuing two years.

SEC. 12. Duties of assessor. It shall be the duty of the assessor to secure the facts relative to fruit and forest reservations by taking the sworn

statement, or affirmation, of the owner or owners making application under this act; and to make special report to the county auditor of all reservations made in the county under the provisions of this act.

SEC. 13. **Duties of county auditor.** It shall be the duty of the county auditor in every county to keep a record of all forest and fruit-tree reservations within his county; and to make report of the same to the secretary of the state horticultural society on or before November 15th of each year.

SEC. 14. **State forestry commissioner.** The secretary of the Iowa state horticultural society shall be state forestry commissioner, without salary. It shall be his duty to promote the objects of this act, and he shall have power to appoint deputies without salary for each county, or group of counties, who shall assist him, and who shall make an annual report to him of forestry matters and of the operations of this act, within their respective territories, for the use of the state horticultural society.

Approved April 10, A. D. 1906.

CHAPTER 53.

DELINQUENT TAXES.

S. F. 60.

AN ACT to amend section one thousand four hundred and seven (1407) of the code relating to the collecting of delinquent taxes.

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

SECTION 1. **By whom collected.** That section one thousand four hundred and seven (1407) of the code, be and the same is hereby amended by inserting after the word "sheriff" in the thirteenth line thereof, the words "or a constable".

Approved February 26, A. D. 1906.

CHAPTER 54.

ASSESSMENT AND COLLECTION OF COLLATERAL INHERITANCE TAX.

S. F. 125.

AN ACT to amend section one thousand four hundred sixty-seven (1467) of the code, relative to assessment and collection of collateral inheritance tax.

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

SECTION 1. **Exemptions.** Section one thousand four hundred sixty-seven (1467) of the code is hereby amended by inserting after the word "decendent" at the end of the eighth line of said section, and before the word "or" at the beginning of the ninth line of said section, the following: "step-child, or the lineal descendent of a step-child of a decendent,".

Approved February 26, A. D. 1906.

CHAPTER 55.

ASSESSMENT AND COLLECTION OF COLLATERAL INHERITANCE TAX.

S. F. 122.

AN ACT to amend section one thousand four hundred sixty-seven (1467) of the code relating to assessment and collection of collateral inheritance tax.

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

SECTION 1. **Exemptions.** That section fourteen hundred and sixty-seven (1467) of the code be amended by inserting a comma after the word "institutions" in the ninth line of said section and the following words,