

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,