

code be amended by inserting a period (.) after the word "sale" in the last line thereof, and by striking out the words, "to the highest bidder", and by adding the following:

"The treasurer shall appoint, prior to such sale, three appraisers who shall appraise the value of any and all property to be offered at such sale, taking into account any superior, valid lien thereon, and file a separate appraisement for each parcel; and the cost thereof shall be added to the penalty. If at the sale an amount less than the tax and penalty and less than the appraisement is offered, the property shall be sold to the county; at the appraised value, if it is less than the tax and penalty; or at the tax and penalty, if they are less than the appraised value. The provisions of sections fourteen hundred and thirty-six (1436), fourteen hundred and thirty-seven (1437), and fourteen hundred and thirty-eight (1438) of the code shall apply to the redemption; but the supervisors may allow redemption for any amount deemed advantageous to the county; and in default thereof after notice to redeem as provided by section fourteen hundred and forty-one (1441) of the code, the treasurer shall execute a deed to the county, without fee, and such deed shall have, so far as applicable, all the effect as provided by section fourteen hundred and forty-four (1444) of the code as to vesting in the county all the right, title, interest and estate of the former owner in and to the land conveyed. On redemption or on final sale of the property the proceeds shall be applied as provided by section twenty-four hundred and forty five (2445) of the code. While thus acquiring title the county, to protect its interest, may bid in the property at ordinary tax sale and acquire title under the same terms and conditions as other tax sale purchasers."

Approved April 5, A. D. 1906.

## CHAPTER 100.

### ESTABLISHMENT OF SALOONS NEAR CEMETERIES.

S. F. 289.

AN ACT to amend the law as it appears in section twenty-four forty-eight (2448) of the code, relating to the establishment of saloons within certain distances of specified buildings and places, and to include cemeteries among the places affected by the provisions of said section.

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

**SECTION 1. "Cemetery" included.** That paragraph two (2) of section twenty-four forty-eight (2448) of the code be and the same is hereby amended by inserting after the comma following the word "schoolhouse" in the seventh line of said paragraph, the words "or cemetery", and by striking out from said seventh line the word "or" after the words "church building", and before the word "schoolhouse" in said line.

**SEC. 2. In effect.** That 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 April 5, A. D. 1906.

I hereby certify that the foregoing act was published in the Register and Leader and the Des Moines Capital, April 6, 1906.

W. B. MARTIN,  
Secretary of State.