

CHAPTER 147

MILITARY SERVICE EXEMPTIONS

S. F. 115

AN ACT to amend section six thousand nine hundred forty-six (6946), code, 1924, relating to military service exemptions.

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

1 SECTION 1. **Military service—exemptions.** That section six thou-
2 sand nine hundred forty-six (6946), code, 1924, be and the same
3 is hereby amended by inserting after the word "Spain" in line four
4 (4) of sub-division two (2) of said section the words "Tyler Rangers,
5 Colorado volunteers in the war of the rebellion, 1861 to 1865, Indian
6 wars,".

1 SEC. 2. **Publication clause.** This act being deemed of immediate
2 importance shall be in full force and effect from and after its pub-
3 lication in two newspapers in the state as provided by law.

Approved March 16, A. D. 1925.

I hereby certify that the foregoing act was published in the Iowa Legionaire March 20, 1925, and in the Iowa Falls Sentinel March 25, 1925.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 148

DELINQUENT TAXES

H. F. 340

AN ACT to amend section seventy-one hundred ninety-three (7193), of the code, 1924, to authorize boards of supervisors to make agreement compromising and settling delinquent taxes.

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

1 SECTION 1. **Agreement authorized.** That section seventy-one hun-
2 dred ninety-three (7193), of the code, 1924, be and the same is hereby
3 amended by adding at the end thereof the following: "When any
4 property in this state has been offered by the county treasurer for
5 sale for taxes for two consecutive years and not sold, or sold for only
6 a portion of the delinquent taxes, then and in that event the board
7 of supervisors of the county is hereby authorized to compromise the
8 delinquent taxes against said property antedating any tax sale cer-
9 tificate; or being a part of the taxes due for the year for which such
10 property was sold for taxes, and may enter into a written agreement
11 with the owner of the legal title or with any lien holder for the pay-
12 ment of a stipulated sum in full liquidation of all delinquent taxes
13 included in such agreement." A copy of such agreement shall be filed

14 with the county treasurer and county auditor and when payment is
 15 made, as by such agreement provided, all taxes included in such
 16 agreement shall be thereby fully satisfied and cancelled and the county
 17 auditor and county treasurer shall cause their books to show such
 18 satisfaction.

1 **SEC. 2. Publication clause.** This act, being deemed of immediate
 2 importance, shall take effect and be in full force from and after its
 3 publication in the Daily Record, a newspaper published in the city
 4 of Des Moines, and the Muscatine Journal, a newspaper published in
 5 the city of Muscatine, Iowa.

Approved March 31, A. D. 1925.

I hereby certify that the foregoing act was published in the Muscatine Journal
 April 2, 1925, and in the Des Moines Daily Record April 3, 1925.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 149

DELINQUENT TAXES

H. F. 319

AN ACT to repeal the law as it appears in section seventy-two hundred twenty-seven (7227) of the code, 1924, and to enact a substitute therefor, relating to the disposition of interest and penalty on delinquent taxes, and the compensation to be paid delinquent tax collectors; and to repeal section seventy-two hundred thirty-two (7232) of the code, 1924, and to enact a substitute therefor, relating to the apportionment of interest and penalties on taxes collected; and to repeal section seventy-two hundred thirty-three (7233) of the code, 1924, and to enact a substitute therefor, relating to the misapplication of interest and penalties on taxes by the county treasurer, and providing a remedy against the county treasurer therefor.

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

1 **SECTION 1. Interest and penalty.** That the law as it appears in sec-
 2 tion seventy-two hundred twenty-seven (7227) of the code, 1924, be
 3 and the same is hereby repealed and the following enacted as a sub-
 4 stitute therefor:

5 "The interest and penalty on delinquent taxes collected shall be ap-
 6 portioned to and become a part of the general fund of the county, and
 7 the amount allowed as compensation to delinquent tax collectors shall
 8 be paid from said fund."

1 **SEC. 2. Apportionment.** That the law as it appears in section sev-
 2 enty-two hundred thirty-two (7232) of the code, 1924, be and the same
 3 is hereby repealed and the following enacted as a substitute therefor:

4 "On or before the tenth day of each month, the treasurer shall ap-
 5 portion all taxes collected during the preceding month among the
 6 several funds to which they belong according to the number of mills
 7 levied for each fund, and the interest and penalties thereon to the
 8 general fund, and shall enter the same upon his cash account, and re-
 9 port the amount of each tax and the interest and penalties collected