

CHAPTER 170

MANAGEMENT OF PUBLIC UTILITIES

AN ACT to amend section seven (7), chapter one hundred ninety-two (192), acts of the forty-third (43) general assembly, relating to the management of public utilities in cities acting under special charters.

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

- 1 SECTION 1. Section seven (7), chapter one hundred ninety-two
 2 (192), acts of the forty-third (43) general assembly, is amended by
 3 striking from said section the following words and figures, to wit:
 4 "three hundred fourteen-a (314-a)"
 5 And by inserting in lieu thereof the following words and figures,
 6 to wit:
 7 "three hundred fourteen-A one (314-A1)".

House File No. 364. Approved April 30, 1931.

CHAPTER 171

SUSPENSION, REMISSION, OR CANCELLATION OF TAXES

AN ACT to amend sections sixty-nine hundred fifty (6950) to sixty-nine hundred fifty-two (6952) inclusive, code, 1927, relating to the suspension, cancellation, or remission of taxes.

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

- 1 SECTION 1. Sections sixty-nine hundred fifty (6950) to sixty-nine
 2 hundred fifty-two (6952), inclusive, code, 1927, are amended by add-
 3 ing immediately after said section sixty-nine hundred fifty-two (6952)
 4 the following, to-wit:
 5 '6952-d1. **Suspended tax list.** The county auditor shall keep and
 6 maintain in his office a book which shall be known as the "suspended
 7 tax list" and in which he shall enter the following data relative to
 8 all taxes, and polls, the collection of which have been suspended by
 9 order of the board of supervisors, to-wit:
 10 1. A governmental or platted description of the land on which the
 11 said tax has been levied or on which it is a lien.
 12 2. The name of the owner of said land.
 13 3. The amount, and current year, of said tax.
 14 4. The date of the order suspending collection of said tax.
 15 Said book shall be so prepared, ruled, and headed that all entries of
 16 taxes and polls against the land in a given section or in a given city
 17 or town plat addition, or auditor's plat shall be separate from the
 18 entry of taxes against the land in any other section, or city or town
 19 plat, addition, or auditor's plat.
 20 The county auditor shall, prior to January 1, 1932, enter in said
 21 book the aforesaid data as to all unpaid, uncanceled and unremitted
 22 taxes, and polls, the collection of which have been ordered suspended
 23 by the board of supervisors since July 4, 1921. The data relative to
 24 all other suspended taxes and polls shall be entered immediately fol-
 25 lowing the entry of such suspension.
 26 If a tax or poll on said book be paid, or be subsequently legally can-