

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-

27 celled and remitted, the auditor shall enter in said book and over his
28 official signature a satisfaction thereof.'

House File No. 38. Approved April 25, 1931.

CHAPTER 172

TAXATION OF REAL AND PERSONAL PROPERTY

AN ACT to amend section sixty-nine hundred fifty-three (6953), code of 1927, relating to the taxation of real and personal property.

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

- 1 SECTION 1. Section sixty-nine hundred fifty-three (6953), code of
2 1927, is hereby amended by striking from sub-section three (3) of
3 said section the word six (6) and substituting therefor the word
4 nine (9);
5 Also, by striking from sub-section five (5) of said section the words
6 "accounts bearing interest" and substituting therefor the words "bills
7 receivable".

House File No. 574. Approved April 25, 1931.

CHAPTER 173

ASSESSMENT OF GRAIN, ICE, AND COAL DEALERS

AN ACT to amend section sixty-nine hundred sixty-five (6965) code of 1927, providing for the assessment of grain, ice and coal dealers.

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

- 1 SECTION 1. That section sixty-nine hundred sixty-five (6965), code
2 of 1927, be amended by adding thereto the following:
3 "Such assessment shall be listed as personal property. And in
4 determining the average amount of capital invested the assessor shall
5 take into consideration the entire year's business prior to January
6 1st, next preceding the assessment period."

House File No. 570. Approved April 25, 1931.

CHAPTER 174

ASSESSMENT OF PUBLIC UTILITIES

AN ACT to amend the law as it appears in sections sixty-nine hundred seventy-nine (6979), sixty-nine hundred eighty (6980), and sixty-nine hundred eighty-one (6981), of the code of Iowa 1927, relating to the listing and assessment of the property of all public utilities, and to provide for the listing and assessment of the property of every individual, co-partnership, corporation or association operating for profit, water-works or gas works or pipe lines, electric light or power plant, railways operated by cable or electricity, and elevated street railways.

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

- 1 SECTION 1. That section sixty-nine hundred seventy-nine (6979),
2 of the code of Iowa 1927, be and the same is hereby amended by