

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