

1 SEC. 3. Section seventy-two hundred thirteen (7213), code, 1927,
2 is hereby repealed.

1 SEC. 4. Section seventy-one hundred forty-four (7144), code, 1927,
2 is hereby amended by striking from lines one (1) and two (2) the
3 following, to wit:
4 “, except road taxes,”.

Senate File No. 145. Approved May 8, 1931.

CHAPTER 181

TIME OF ENTRIES SHOWN

AN ACT to require certain entries by the county treasurer, and by the clerk of the district court, to show the exact time of the making of such entries.

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

1 SECTION 1. When the county treasurer makes an entry of taxes
2 on the tax list, or an entry of the correction of a tax, he shall, im-
3 mediately in connection with the entry, enter the year, month, day,
4 hour, and minute when the entry was made.

1 SEC. 2. When the clerk of the district court enters a lien, or in-
2 dexes an action affecting real estate, on the records of his office, he
3 shall, immediately in connection with the entry, enter the year, month,
4 day, hour, and minute when the entry was made.

House File No. 502. Approved May 8, 1931.

CHAPTER 182

REPLACEMENT OF PROPERTY TAX

AN ACT to amend section seventy-one hundred sixty-four (7164) of the code, 1927, so as to provide for the replacement of the general property tax by the amount estimated for the monies and credits tax share of each taxing subdivisions.

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

1 SECTION 1. That section seventy-one hundred sixty-four (7164),
2 code 1927, be amended by striking from lines 6, 7, and 8, the fol-
3 lowing:

4 “(without including moneys and credits and other moneyed capital
5 taxed at a flat rate as provided in section 6985),”

6 That section seventy-one hundred sixty-four (7164) of the code,
7 1927, be amended by adding thereto the following:

8 “Provided that the county auditor shall, in computing the tax rate
9 for any taxing district, deduct from the total budget requirements
10 certified by any such district all of the tax to be derived from the
11 moneys and credits and other moneyed capital taxed at a flat rate as
12 provided in section sixty-nine hundred eighty-five (6985) of the code,
13 1927, and shall then apply such rate to the adjusted taxable value of
14 the property in the district, necessary to raise the amount required
15 after the deductions herein provided have been made.”

1 SEC. 2. That section seventy-one hundred sixty-four (7164) of the
 2 code, 1927, be amended by adding thereto the following:
 3 "Provided that the county auditor shall in computing the tax rate
 4 for any taxing district, deduct from the total budget requirements
 5 certified by any such district eighty (80) per cent of the tax collected
 6 and distributed to such district for the preceding year from the monies
 7 and credits and other moneyed capital taxed at a flat rate as provided
 8 in section sixty-nine hundred eighty-five (6985) of the code, 1927,
 9 and shall then apply such rate to the adjusted taxable value of the
 10 property in the district, necessary to raise the amount required after
 11 the deductions herein provided for have been made."

House File No. 114. Approved April 25, 1931.

CHAPTER 183

FORM OF DISTRESS WARRANTS

AN ACT to provide the form of distress warrants issued by the county treasurer for the collection of delinquent personal taxes.

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

1 SECTION 1. Distress warrants issued by the county treasurer for
 2 the collection of delinquent personal taxes shall be substantially in
 3 the following form:

4 State of Iowa }
 5 }
 6County } ss
 7 To the sheriff or any constable or tax collector of
 8 county, Iowa.

9 Whereas, personal taxes have been duly assessed and levied and
 10 entered upon the tax lists incounty, Iowa,
 11 against..... of....., Iowa, in the
 12 amount and for the years.....as follows:

13	Personal tax	\$ _____
14	Interest	\$ _____
15	Penalty	\$ _____
16	Total	\$ _____

17 And whereas, said taxes and interest remain unpaid as shown by
18 said tax list,

19 Now, therefore, you are hereby commanded to forthwith distrain,
 20 seize, levy upon, and sell, as provided by law, any personal property
 21 belonging to the said.....not exempt
 22 from taxation, and any personal property upon which said taxes are
 23 a lien, sufficient to make the full amount of said taxes, interest, pen-
 24 alty and costs, and to make due and prompt return to my office of the
 25 taxes, interest and penalty so collected.

26 Witness my hand and official signature at.....
 27 Iowa, this.....day of.....19.....

28
 29 Treasurer of.....County, Iowa

House File No. 282. Approved April 2, 1931.