

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 in.....county, 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.