

CHAPTER 199

TAXES ON FREIGHT LINE AND EQUIPMENT COMPANIES

H. F. 20

AN ACT to amend section seven thousand seventy-six (7076), code, 1939, permitting garnishment in collection of taxes upon freight line and equipment car companies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section seven thousand seventy-six (7076), Code, 1939,
2 as amended, is hereby amended by inserting after the word "therefor."
3 in line nineteen (19) thereof the following sentence:
4 "The state tax commission may also bring garnishment proceedings
5 for the collection of such delinquent taxes as provided by section eleven
6 thousand six hundred seventy-nine and one-tenth (11679.1) as amend-
7 ed by Acts of the Fifty-first General Assembly."

1 SEC. 2. This act being deemed of immediate importance shall be in
2 full force and effect from and after its passage and publication in The
3 Northwood Anchor and Index, a newspaper published in Northwood,
4 Iowa, and in The Tipton Advertiser, a newspaper published in Tipton,
5 Iowa.

Approved February 20, 1945.

I hereby certify that the foregoing act was published in The Northwood Anchor and Index, Northwood, Iowa, March 1, 1945, and The Tipton Advertiser, Tipton, Iowa, March 1, 1945.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 200

NOTICE OF ADJUSTED TAX ASSESSMENTS

H. F. 37

AN ACT to amend section seven thousand one hundred thirty-seven (7137), code, 1939, and providing for notices to local boards of review when valuations are increased by the county board of review.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section seven thousand one hundred thirty-seven
2 (7137), Code, 1939, is hereby amended by adding to the same the fol-
3 lowing: "Before such county board of review shall add to the valuation
4 of any kind or class of property any such percentage, it shall serve
5 notice of such increase by registered mail on the chairman or presid-
6 ing officer of the township board of review or city or town board of
7 review whose valuation is ordered increased, and shall hold an ad-
8 journed meeting not less than ten (10) days after such notice has been
9 mailed, at which time such township, city or town boards of review
10 may appear and make written or oral protest against such proposed
11 raise, and at such meeting final action may be taken in reference to the
12 increase ordered."

1 SEC. 2. This act being deemed of immediate importance shall be in
2 full force and effect from and after its passage and publication in