

CHAPTER 222

DAVENPORT TAX ASSESSMENTS

H. F. 499

AN ACT relating to procedure for the assessment of property and the collection of taxes in any city acting under special charter which levies and collects its own taxes and having a population of more than sixty thousand (60,000).

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

1 SECTION 1. Any city acting under special charter which levies
2 and collects its own taxes and has a population of more than sixty
3 thousand (60,000) may by ordinance provide for the dates upon which
4 the board of review shall meet and may provide for the preparation
5 of the tax list to be turned over to the city treasurer for collection
6 and any other matters relating to the assessment and collection of
7 taxes necessary for the proper administration of the tax laws relating
8 to said city.

1 SEC. 2. The provisions of Senate File 46,* Acts of the Fifty-second
2 General Assembly relating to the office of the township assessor and
3 township board of review shall not apply in any city under special
4 charter having a population of more than sixty thousand (60,000)
5 until such time as a city assessor and a city board of review shall have
6 been established under the provisions of Senate File 46, Acts of the
7 52nd General Assembly.

1 SEC. 3. In any township having a population of twenty thousand
2 (20,000) or more situated entirely within the limits of a city under
3 special charter compensation of the township assessor is hereby fixed
4 in the amount of seven dollars fifty cents (\$7.50) per day.

Approved April 16, 1947.

*Chapter 240.

CHAPTER 223

PERSONAL PROPERTY TAX LIEN

H. F. 249

AN ACT to amend section four hundred twenty point two hundred thirty-one (420.231) and four hundred twenty point two hundred thirty-four (420.234), code 1946, relating to the lien of personal property taxes levied by special charter cities which collect their own taxes.

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

1 SECTION 1. Section four hundred twenty point two hundred thirty-
2 one (420.231) Code 1946, is hereby amended by inserting at the end
3 thereof the following:
4 " , which lien shall attach to real estate owned by such person on
5 the date when such personal property taxes become delinquent and
6 shall continue for a period of ten years only thereafter."