

3 thereof the word "assessed" and inserting in lieu thereof the word
4 "actual".

1 SEC. 10. This act shall apply to special charter cities.

1 SEC. 11. This act being deemed of immediate importance shall
2 take effect and be in force from and after its publication in the Cedar
3 Falls Record, a newspaper published at Cedar Falls, Iowa, and in the
4 Hawkeye Gazette, a newspaper published at Burlington, Iowa.

Approved April 28, 1947.

I hereby certify that the foregoing act was published in the Cedar Falls Record, May
2, 1947, and the Hawkeye Gazette, May 1, 1947.

ROLLO H. BERGESON, *Secretary of State.*

CHAPTER 240

Referred to in chapter 188, §§ 10, 11 and chapter 222.

COUNTY ASSESSORS

S. F. 46

AN ACT to provide for the assessment of real and personal property in the state of Iowa; creating the office of county assessor as a duty of the county auditor and providing for the selection of deputy county assessors in each county of the state of Iowa; creating the office of city assessor and providing for the selection of city assessors in cities now or hereafter having a population of ten thousand (10,000) or more and less than one hundred and twenty-five thousand (125,000); providing for the establishment of county boards of review in each county of the state of Iowa; providing for city boards of review in cities now or hereafter having a population of ten thousand (10,000) or more and less than one hundred and twenty-five thousand (125,000); and generally providing for the ordinary assessment and equalization of assessments of real and personal property throughout the state of Iowa and providing for the levy of taxes to pay the costs of such assessments; and amending certain sections of the code 1946.

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

1 SECTION 1. In every county in the state of Iowa the office of county
2 assessor is hereby created within the office of the county auditor. The
3 county auditor shall be ex officio county assessor. On the effective date
4 of this act the terms of office of all township, city and town assessors
5 shall terminate, other than those of city assessors provided for by this
6 act, and other than those of city assessors provided for by chapter 405,
7 Code 1946.

1 SEC. 2. As soon as practical after the taking effect of this act, the
2 state tax commission shall cause to be held in each county seat of the
3 state, an examination for full time deputy assessors. Notice of such
4 examination shall be posted in a prominent position in the court house
5 of each county seat and notice of such examination shall be published
6 in at least three (3) newspapers of general circulation in each county.
7 Persons desirous of taking such examination shall notify the state tax
8 commission at least ten (10) days before the date fixed by the com-
9 mission for such examination. The examination shall be open to all
10 persons residents of the county for at least one year who desire to
11 present themselves and who have notified the commission as above
12 provided and who are qualified voters and residents of the county. The

13 examination shall be conducted under rules and regulations prescribed
14 by the state tax commission. It shall cover the general field of laws
15 pertaining to the assessment of property taxation in Iowa; laws per-
16 taining to tax exemption; the principles of valuation of real estate;
17 laws pertaining to the assessment of personal property and as to the
18 duties and powers in general of assessors. There shall be taken into
19 consideration in the grading of candidates the executive ability, ex-
20 perience and general reputation of the candidate, including physical
21 condition.

22 Not later than November 15, 1947 the tax commission shall certify
23 to the county auditor of each county the names of eligibles for appoint-
24 ment as deputy assessors, which list shall include all persons who have
25 passed the examination with a grade of not less than seventy (70)
26 per cent. This list shall be in force and effect for two (2) years from
27 the date of certification. Deputy assessors shall be appointed by the
28 county auditor and may be removed by him only for malfeasance,
29 misfeasance or nonfeasance in office.

30 The state tax commission shall when requested by the county auditor
31 conduct a special examination for the purpose of selecting eligibles for
32 appointment as deputy assessors.

1 SEC. 3. Section four hundred forty-two point one (442.1), Code
2 1946, is hereby repealed, and the following substituted in lieu thereof:
3 "There is hereby created a county board of review which shall
4 constitute the board of review for all assessments made by the county
5 assessor. The board shall meet on the first Monday of May at the
6 office of the county assessor and shall sit from day to day until its
7 duties are completed, which shall not be later than the first day of June,
8 and shall adjust assessments by raising or lowering the assessments of
9 any person, partnership, corporation or association as to any of the
10 items of their assessments in such manner as to secure the listing of
11 property at taxable value. It shall also add to the assessment rolls any
12 taxable property not included therein, assessing the same in the name
13 of the owner thereof. All meetings of the board shall be public and it
14 shall keep minutes of its proceedings. The county board of review shall
15 have all the powers of local boards of review now provided by chapter
16 442, Code 1946, and appeal may be taken from any of its acts as pro-
17 vided by section four hundred forty-two point six (442.6), Code 1946.
18 The provisions of sections four hundred five point twenty-two (405.22),
19 and four hundred five point twenty-four (405.24), Code 1946, shall also
20 apply to appeal from county boards of review.

21 The county board of review may, at its election, hold sessions in any
22 incorporated city or town of the county for the purpose of receiving
23 protests against assessments and to perform its duties as a board of
24 equalization. The county board of review shall have no jurisdiction
25 over assessments in cities having a city assessor as provided by this
26 act, or in cities having a city assessor as provided by chapter 405, Code
27 1946.

28 On or before the first day of December, 1947, the board of supervisors
29 in each county shall call a conference which shall include the mayors
30 of all incorporated cities and towns in the county whose property is
31 assessed by the county assessor, members of the county boards of edu-
32 cation as now or hereafter constituted, and members of the board of

33 supervisors. Such conference shall organize for the purpose of selecting
34 a county board of review of not less than three (3) members or more
35 than five (5) as may be deemed desirable by the conference. The mem-
36 bers of the conference when organized shall constitute the appointive
37 board. The board as selected shall include at least one farmer, one
38 registered real estate broker and at least one person experienced in the
39 building and construction field. The assessor shall be clerk of said
40 board. No two members of the board of review shall be citizens of the
41 same town and not more than two members shall be of the same profes-
42 sion or occupation. In selection of the members of the boards of
43 review, and in the determination of all other matters, the county board
44 of supervisors, the mayors and the members of the county board of
45 education shall vote as units, each unit having a single vote, and it
46 shall be necessary for two (2) of the three (3) groups to agree on the
47 selection of any member of the board of review, and in the determina-
48 tion of all other matters. The county board of supervisors shall call
49 a new conference for the naming of an appointive board not later than
50 sixty (60) days before the expiration of the term of the county auditor
51 for the purpose of selecting successors to members of boards of review
52 whose terms shall expire, and the same procedure shall be followed
53 thereafter in the selection of boards of review as provided for the
54 original naming of boards of review under the provisions of this act.

55 The terms of members of the boards of review shall be for four (4)
56 years, beginning with January 1st of the year following their selection
57 but in the case of boards chosen for the first time under this act, the
58 term of one (1) member shall be for one (1) year, one member for two
59 (2) years, and a third member for three (3) years and additional mem-
60 bers for four (4) years each, the length of the term of each member
61 to be determined by lot, and successors of members whose terms expire
62 each year shall be selected in similar manner at future conferences to
63 be called by the board of supervisors. Vacancies in the board of review
64 shall be filled temporarily by the board of supervisors until such time
65 as a regular conference is called for the selection of new members.
66 Members of boards of review may be removed for malfeasance, mis-
67 feasant or nonfeasance in office, by the appointive board.

1 SEC. 4. Each member of the county board of review shall receive
2 compensation for his services at the rate of ten dollars (\$10.00) per
3 diem for the periods they are in session, plus mileage and actual expense
4 incurred in carrying on their duties, all of which shall be paid from
5 county general fund.

1 SEC. 5. In case of any vacancy in the office of the county assessor
2 the chief deputy assessor shall act as temporary county assessor until
3 such time as a new county auditor is selected. If any vacancy occurs
4 among the full time deputies and the qualified list has been exhausted
5 or is no longer in effect, the assessor shall call for an examination for
6 deputy assessors.

1 SEC. 6. Any expenditures incurred under this act prior to January
2 1, 1948, shall be paid from the general fund of the county.

1 SEC. 7. The county board of supervisors shall set up an annual
2 budget for the office of county assessor covering expenditures for each
3 year, during the year beginning January 1, 1948, as provided by chapter

4 344 of the Code. All provisions of chapter 344 shall apply to the office
5 of county assessor. All expenditures made prior to January 1, 1948,
6 under the provisions of this act, for the office of county assessor shall
7 be paid from the county general fund and thereafter from the proceeds
8 of the tax to be levied for the operation of the county assessor's office.

1 SEC. 8. The county board of supervisors is hereby directed to levy a
2 sufficient annual tax to defray expenses of the county assessor and his
3 office. Such tax shall be levied upon taxing districts of the county
4 which are assessed by the county assessor. The amount of tax levied
5 in 1947 for collection in 1948 and each year thereafter, shall be fixed
6 by the board of supervisors.

1 SEC. 9. The county assessor shall be required to furnish such bond
2 for performance of his duties as the board of supervisors may require,
3 and the county shall pay for such bond.

1 SEC. 10. The compensation of the deputies and assistants shall be
2 fixed by the board of supervisors, and such deputies and assistants shall
3 receive actual, necessary expenses as authorized by such board. Perma-
4 nent deputies shall be selected from the list of eligibles as certified by
5 the state tax commission.

1 SEC. 11. The county assessor shall:

2 1. Devote his entire time to the duties of his office and shall not
3 engage in any occupation or business interfering or inconsistent with
4 such duties.

5 2. Cause to be assessed, in accordance with section four hundred
6 forty-one point four (441.4), Code 1946, all the property, personal
7 and real, in his county, except such as is exempt from taxation, or the
8 assessment of which is otherwise provided for by law. Any person who
9 shall refuse to assist in making out a list of his property, or of any
10 property which he is by law required to assist in listing, shall be guilty
11 of a misdemeanor.

12 3. Have access to all public records of the county and, so far as
13 practicable, make or cause to be made a careful examination of all such
14 records and files in order to obtain all available information which may
15 contribute to the accurate listing at its taxable value, and to the
16 proper persons, of all property subject to taxation in his county, except
17 that which is assessed by a city assessor.

18 4. Cooperate with the state tax commission as may be necessary or
19 required, and he shall obey and execute all orders, directions, and in-
20 structions of the state tax commission, insofar as the same may be
21 required by law.

22 5. Have power to apply to the district court of the county for an
23 order to examine witnesses and requiring the production of books and
24 records of any person, firm, association or corporation within the
25 county, whenever he has reason to believe that such person, firm,
26 association or corporation has not listed his or its property as provided
27 by law. The proceeding for the examination of witnesses and examina-
28 tion of the books and records of any such taxpayer, to determine the
29 existence of taxable property, shall be instituted and conducted in the
30 manner provided for the discovery of property under the provisions of
31 Chapter 630, Code 1946. The court shall make an appropriate finding
32 as to the existence of taxable property not listed. All taxable property

33 discovered thereby shall thereupon be assessed by the assessor in the
34 manner provided by law.

35 In all cases where the court finds that the taxpayer has not listed
36 its or his property, as provided by law, and in all hearings where the
37 court decides a matter against the taxpayer, the cost shall be paid by
38 the taxpayer, otherwise they shall be paid by the county. The fees and
39 mileage to be paid witnesses shall be the same as prescribed by law in
40 proceedings in the district courts of this state in civil cases. Where
41 the costs are taxed to the taxpayer they shall be added to the taxes
42 assessed against said taxpayer and his property and shall be collected
43 in the same manner as are other taxes.

44 6. Make up all assessor's books and records as prescribed by the state
45 tax commission.

46 7. Submit on or before May 1 of each year completed assessment
47 rolls to the county board of review.

48 8. Lay before the county board of review such information as he
49 may possess which will aid said board in performing its duties in
50 adjusting the assessments to the valuations required by law.

51 9. Furnish to the state tax commission any information which he
52 may have relative to the ownership of any property that may be
53 assessable within this state, but not assessable or subject to being
54 listed for taxation by him in his county.

1 SEC. 12. A deputy assessor, or if more than one, the first deputy, in
2 the absence or disability of the assessor, shall perform all the duties of
3 or pertaining to the office of the assessor.

1 SEC. 13. At any time prior to the submission of the completed
2 assessment rolls to any board of review, the assessor may make cor-
3 rections in assessments previously made by him and may change
4 assessments when in his judgment the original assessment has been
5 erroneous; provided, however, if the assessor increases any assessment,
6 he shall give notice in writing to the taxpayer, either in person or by
7 mail, prior to the meeting of the board of review.

1 SEC. 14. Neither the county assessor nor any employee of his
2 office shall directly or indirectly contribute any money or anything of
3 value to any candidate, his agent or personal representative, for nomi-
4 nation or election to any office, or to any campaign, nor shall any candi-
5 date, person, representative, agent or committee solicit such contribu-
6 tion or active political support from any such officer or employer. Any
7 person convicted of violating any provision of this act shall immediately
8 be dismissed from office or may be punished as for an indictable mis-
9 demeanor.

1 SEC. 15. Any city having a population of ten thousand (10,000) or
2 more, according to the latest federal census, or which shall attain such
3 population in the future but shall not have a population in excess of one
4 hundred and twenty-five thousand (125,000), may by ordinance provide
5 for the selection of a city assessor and for the assessment of property
6 in such cities under the provisions of chapter 405, Code 1946, as pro-
7 vided by this act.

8 Any city desiring to provide for such assessment under the provisions
9 of chapter 405, Code 1946, shall, not less than sixty (60) days before
10 the expiration of the term of the assessor in office, proceed with the

11 appointment of an examining board as provided by section four hun-
12 dred five point one (405.1), Code 1946, which shall conduct an examina-
13 tion as provided by section four hundred five point three (405.3), Code
14 1946, and an assessor shall be appointed as provided by section four
15 hundred five point four (405.4), Code 1946; such appointment of an
16 assessor shall be subject to the approval of the state tax commission.

1 SEC. 16. The terms of the three members of the examining board
2 in cities to which this act shall become applicable, shall be for four (4)
3 years, except that the term of one member of the first examining board
4 to be appointed shall expire two (2) years from the date of his original
5 appointment, of a second member three (3) years from the date of
6 the original appointment and the third member four (4) years from
7 the date of the original appointment, and the length of the terms of
8 the members initially appointed under this act shall be determined by
9 lot.

1 SEC. 17. The term of office of assessors in cities having a population
2 of ten thousand (10,000) or more and less than one hundred twenty-
3 five thousand (125,000), shall be for four (4) years from the date they
4 assume office. On or before the date of the expiration of the term of
5 the incumbent city assessor, a board of review shall be selected as
6 provided by section four hundred five point thirteen (405.13), Code
7 1946, and the appointive board may decide in any city having a popula-
8 tion of ten thousand (10,000) or more and less than forty thousand
9 (40,000) to select a board of review of three (3) members. In cities
10 having boards of review of five (5) members, the term of one member
11 of the first board to be appointed shall expire in one (1) year after the
12 date of appointment, of a second member two (2) years after the date
13 of appointment, of a third member three (3) years after the date of
14 appointment and of the remaining two (2) members four (4) years
15 after the date of appointment. In cities having three members of the
16 board of review, the term of one member shall expire two (2) years
17 from the date of the original appointment, one member three (3)
18 years from the date of the original appointment, and one member four
19 (4) years from the date of the original appointment. Thereafter the
20 terms of all members of boards of review shall be for four (4) years
21 each. Terms of members originally appointed to the boards shall be
22 determined by lot.

1 SEC. 18. Until January first following the date this act first becomes
2 applicable to any city, the expenses and compensation of the examining
3 board and all expenses of the city assessor's office and local board of
4 review, including salaries of all personnel, and compensation of the
5 members of the board of review, shall be authorized by the board of
6 supervisors and shall be paid by the county upon approval of the board
7 of supervisors and the court costs and related expenses incident to any
8 assessor shall be paid as now provided by law. Thereafter, all expendi-
9 tures in cities selecting an assessor under this act shall be paid under
10 the provisions of chapter 405, Code 1946.

1 SEC. 19. In cities to which this act becomes applicable in which
2 there is more than one school district, said school districts jointly shall
3 be considered as one taxing body and together shall have but one (1)
4 vote at all meetings of the three (3) taxing bodies.

1 SEC. 20. The taxing bodies by majority vote in any city to which
2 this act is or shall become applicable shall have power to employ ap-
3 praisers or other technical or expert help to assist in the valuation of
4 property, the cost thereof to be paid in the same manner as other ex-
5 penses of the assessor's office on a pro rata basis by school districts,
6 cities and counties which constitute the taxing bodies. The county
7 board of supervisors may employ similar assistance for the county
8 assessor.

1 SEC. 21. Each of the three taxing bodies of cities to which this act
2 is applicable, is hereby authorized and directed to levy a tax sufficient
3 to meet its obligations under the provisions of this act. Such tax shall
4 be levied only on property in the city involved.

1 SEC. 22. The provisions of this act shall apply to cities under special
2 charter.

1 SEC. 23. Any city of ten thousand (10,000) or more population
2 and not more than one hundred twenty-five thousand (125,000) popula-
3 tion not electing to provide for its assessment under the provisions of
4 chapter four hundred five (405), Code 1946, as provided in this act,
5 shall be assessed by the county assessor. Any county assessor shall be
6 eligible for appointment as the assessor in any city having a population
7 of more than ten thousand (10,000) and less than one hundred twenty-
8 five thousand (125,000) but in such event the laws relating to the
9 county assessor and a county board of review shall apply. There shall
10 be no separate city board of review, assessment board or appointing
11 board in any such city. Any city of ten thousand (10,000) or more and
12 less than one hundred twenty-five thousand (125,000) population not
13 desiring to provide for assessment within the provisions of chapter
14 405, Code 1946, as provided by this act shall so certify by resolution of
15 the city council or other municipal governing bodies not less than sixty
16 (60) days before the expiration of the term of the incumbent city
17 assessor, such resolution to be effective for a period of four (4) years
18 from date of passage, and certified to the state tax commission and
19 the county board of supervisors.

1 SEC. 24. The provisions of sections four hundred forty-two point
2 two (442.2) ; four hundred forty-two point three (442.3) ; four hundred
3 forty-two point four (442.4) ; four hundred forty-two point five
4 (442.5) ; four hundred forty-two point six (442.6) ; four hundred forty-
5 two point seven (442.7) ; four hundred forty-two point eight (442.8) ;
6 four hundred forty-two point nine (442.9) ; and four hundred forty-
7 two point eleven (442.11), Code 1946, shall apply to the operation
8 of county and city boards of review.

1 SEC. 25. Amend section sixty-four point eight (64.8), Code 1946,
2 by striking from lines five (5) and six (6) the words "city, town and
3 township assessors" and inserting in lieu thereof the word "assessors".

1 SEC. 26. Amend section sixty-four point twenty-four (64.24), Code
2 1946, subsection two (2) in line four (4) by inserting the word "and"
3 after the first comma (,) ; by inserting a period (.) after the word
4 "constables" and by striking the balance of line four (4).

1 SEC. 27. Amend section one hundred fifty-nine point eleven
2 (159.11), Code 1946, by striking from lines two (2) and three (3)
3 the words "township, town and city".

1 SEC. 28. Amend section two hundred forty-four point eight (244.8),
2 Code 1946, by striking from lines seven (7), eight (8) and nine (9),
3 the following: "The auditors of the several counties shall furnish the
4 assessors with the proper blanks for taking such lists."

1 SEC. 29. Repeal section two hundred ninety-nine point seventeen
2 (299.17), Code 1946, and insert in lieu thereof the following: "The
3 assessor shall at the time of making assessment, record on suitable
4 blanks furnished to him for that purpose, by the secretary of the state
5 board of education, the names, ages, sex and post office addresses of
6 all deaf or blind persons within the county. The county or city assessor
7 shall forward to the secretary of the state board of education such
8 returns within thirty (30) days after the same are completed."

1 SEC. 30. Amend section three hundred thirty-two point nine
2 (332.9), Code 1946, by striking from line four (4) the word "and"
3 and inserting in line five (5) after the comma (,) after the word
4 "engineer", the following "and county assessor,".

1 SEC. 31. Amend section three hundred fifty-one point fifteen
2 (351.15), Code 1946, by striking from line one (1) the word "Each",
3 and by inserting in lieu thereof the word "The", and by striking from
4 line three (3) the word "list" and inserting in lieu thereof the words
5 "cause to be listed".

6 Further amend said section by striking all after the period (.) in
7 line seven (7) thereof and inserting in lieu thereof the following:
8 "For such service, the assessor shall receive, from the domestic animal
9 fund, the sum of ten cents for each dog reported, which fee shall be
10 paid in full when return is made. Such fees shall be considered as
11 earnings of the office and shall, within ten days of the receipt thereof,
12 be paid to the county treasurer and credited to the general fund of
13 the county."

1 SEC. 32. Section three hundred sixty-two point seven (362.7),
2 Code 1946, is hereby amended by striking from line six (6) the word
3 "assessor,".

1 SEC. 33. Section three hundred sixty-two point ten (362.10), Code
2 1946, is hereby amended by inserting a period (.) in lieu of the comma
3 (,) at the end of line four (4) and striking lines five (5) and six (6).

1 SEC. 34. Section four hundred and five point eighteen (405.18),
2 Code 1946, is hereby amended by adding to the final paragraph of
3 subsection four (4) the following: "Such balance of unexpended funds
4 shall be credited to the final payment into the fund by the respective
5 taxing bodies for the next year on an equal basis. The treasurer shall
6 notify such taxing bodies of any such credits to which they are entitled."

1 SEC. 35. Section four hundred sixteen point fifty-two (416.52),
2 Code 1946, is hereby amended by striking from line five (5) the word
3 "assessor,".

1 SEC. 36. Section four hundred sixteen point eighty-eight (416.88),
2 Code 1946, is hereby amended by striking from line six (6) the word
3 "assessor".

1 SEC. 37. Section four hundred nineteen point thirty-seven (419.37),
2 Code 1946, is hereby amended by striking from lines five (5) and six
3 (6), the words: "an assessor,".

1 SEC. 38. Section four hundred nineteen point thirty-eight (419.38),
2 Code 1946, is hereby amended by striking all following the period
3 in line eight (8).

1 SEC. 39. Amend section four hundred nineteen point fifty-five
2 (419.55), Code 1946, by striking from subsection five (5) in line four
3 (4) the word "assessor".

1 SEC. 40. Amend section four hundred twenty point forty-three
2 (420.43)*, Code 1946, by adding the following: "Nothing contained
3 herein shall be deemed to affect the procedure for the assessment of
4 property by the city or county assessor."

1 SEC. 41. Amend section four hundred twenty-eight point eighteen
2 (428.18), Code 1946, by striking from lines three (3) and four (4)
3 the words "of the township or municipality wherein his warehouse
4 is situated."

1 SEC. 42. Section four hundred forty-one point one (441.1), Code
2 1946, is hereby amended by striking lines two (2) and three (3) and
3 by striking from line four (4) the words "in January of each year,
4 and".

1 SEC. 43. Section four hundred forty-one point two (441.2), Code
2 1946, is hereby amended by striking from line two (2) the word
3 "township" and inserting in lieu thereof the words "county or city".

1 SEC. 44. Section four hundred forty-one point ten (441.10), Code
2 1946, is hereby amended by striking from line twelve (12), the words:
3 "first Monday of April", and inserting in lieu thereof the words "first
4 secular day in May".

1 SEC. 45. Section four hundred forty-one point sixteen (441.16),
2 Code 1946, is hereby amended by striking from line three (3) the word
3 "April" and inserting in lieu thereof the word "May".

1 SEC. 46. Section four hundred forty-two point two (442.2), Code
2 1946, is hereby amended by striking from line five (5) the words
3 "section 442.1" and inserting in lieu thereof the words "in section
4 three (3) of this act"; also by striking from lines four (4) and twenty-
5 five (25) the word "local".

1 SEC. 47. Section four hundred forty-two point three (442.3), Code
2 1946, is hereby amended by striking lines one (1) and two (2) and
3 inserting in lieu thereof the following: "The clerk of the city or
4 clerk of the district court."

1 SEC. 48. Section four hundred forty-two point nine (442.9), Code
2 1946, is hereby amended by adding the following: "The county attorney

*Figures supplied by code editor under section 3.1 of the code.

3 shall represent the county assessor and county board of review in all
4 litigation dealing with assessments made by the county assessor”.

1 SEC. 49. Section four hundred forty-two point sixteen (442.16),
2 Code 1946, is hereby amended by adding the following: “It shall also
3 adjust the valuations as between property in any city assessed by a
4 city assessor and property in the same county assessed by the county
5 assessor.”

1 SEC. 50. The following sections of Code 1946, are hereby repealed:
2 Sections thirty-nine point twenty-four (39.24); three hundred fifty-
3 one point twenty-one (351.21); three hundred fifty-nine point forty-
4 eight (359.48); three hundred sixty-three point twenty-nine (363.29);
5 three hundred sixty-three point forty-three (363.43); four hundred
6 nineteen point thirty-nine (419.39); four hundred twenty point twelve
7 (420.12); four hundred twenty point two hundred nine (420.209);
8 four hundred twenty point two hundred ten (420.210); four hundred
9 twenty point two hundred eleven (420.211); four hundred forty-one
10 point nine (441.9); four hundred forty-one point seventeen (441.17);
11 four hundred forty-one point eighteen (441.18); four hundred forty-
12 one point twenty-one (441.21); four hundred forty-two point twelve
13 (442.12); and four hundred forty-two point thirteen (442.13).

1 SEC. 51. If any provision of this act is declared unconstitutional
2 or the applicability thereof is invalid, the constitutionality of the
3 remainder of the act shall not be affected thereby.

1 SEC. 52. Whenever in the laws of this state the words “assessor”
2 or “assessors” appear, singly or in combination with other words,
3 and are not specifically referred to in this act, they shall be deemed
4 to mean and refer to the county or city assessor, as the case may be.

1 SEC. 53. The general provisions of this act shall not be in effect
2 until the first day of January, 1948, except as otherwise specifically
3 provided by this act.

1 SEC. 54. Section three hundred sixty-three point ten (363.10),
2 Code 1946, is hereby amended as follows:

3 1. By striking from line two (2) the comma (,) after the word
4 “mayor” and inserting the word “and”.

5 2. By striking from line two (2) the comma (,) after the word
6 “treasurer” and the words “and assessor” and the comma (,) after
7 the word “assessor”.

8 3. By striking from line nine (9) of said section the words “except
9 assessors”.

Approved April 2, 1947.

CHAPTER 241

INHERITANCE TAX APPRAISERS

S. F. 236

AN ACT to amend section four hundred fifty point twenty-five (450.25), code 1946, relating to compensation of inheritance tax appraisers.

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

1 SECTION 1. Section four hundred fifty point twenty-five (450.25),
2 Code 1946, is hereby amended by striking said section and inserting in
3 lieu thereof the following:

4 "Each of said appraisers shall be entitled to receive as compensation
5 a minimum of five dollars and not to exceed ten dollars per day of
6 eight hours each for making each such appraisal. If the claim of
7 any appraiser in connection with the appraisal of one estate is for
8 more than thirty dollars, it shall be itemized and verified and filed
9 with the clerk of the district court in which the estate is pending
10 and notice of hearing on such claim shall be given as shall be prescribed
11 by the court. Upon hearing on any such claim the court shall fix the
12 amount of compensation to be allowed and enter an order therefor in
13 the records of such estate, which allowance shall be taxed as part
14 of the costs of probate."

1 SEC. 2. This act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in The Marshall-
3 town Times-Republican, a newspaper published at Marshalltown, Iowa,
4 and The Madrid Register-News, a newspaper published at Madrid,
5 Iowa.

Approved April 29, 1947.

I hereby certify that the foregoing act was published in The Marshalltown Times-Republican, April 30, 1947, and The Madrid Register-News, May 1, 1947.

ROLLO H. BERGESON, *Secretary of State.*

CHAPTER 242

INVESTMENT OF STATE FUNDS

S. F. 282

AN ACT to amend sections four hundred fifty-two point ten (452.10), four hundred fifty-two point eleven (452.11), four hundred fifty-two point twelve (452.12), and four hundred fifty-three point one (453.1), code 1946, relating to the investment of public funds by the treasurer of state.

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

1 SECTION 1. Amend section four hundred fifty-two point ten
2 (452.10), Code 1946, by adding the following: "However the state
3 treasurer may, with the approval of the executive council, invest any
4 of the public funds not needed for current operating expenses in
5 United States government bonds."

1 SEC. 2. Amend section four hundred fifty-two point eleven (452.11),
2 Code 1946, by adding the following: "The state treasurer shall also