

1 SEC. 15. If any provision of this Act is declared unconstitutional
 2 or the applicability thereof is invalid, the constitutionality and
 3 validity of the remainder of this Act shall not be affected thereby.
 4 Nothing contained in this Act shall affect the validity of any tax
 5 levies authorized for collection during the year 1949 under the pro-
 6 visions of chapter two hundred forty (240), Laws of the 52nd
 7 General Assembly.

1 SEC. 16. Section eleven (11) of chapter two hundred forty (240),
 2 Laws of the Fifty-second General Assembly, is amended by striking
 3 therefrom the last section* of sub-section two (2). Section fifty-
 4 two (52) of chapter two hundred forty (240), Laws of the Fifty-
 5 second General Assembly is amended by striking from line three (3)
 6 the words "and are not specifically referred to in this act".

1 SEC. 17. This Act being deemed of immediate importance, shall
 2 take effect and be in force from and after its passage and publication
 3 in the Postville Herald, a newspaper published in the city of Post-
 4 ville, Iowa, and the Mount Ayr Record-News, a newspaper published
 5 in the city of Mount Ayr, Iowa.

Approved April 11, 1949.

I hereby certify that the foregoing act was published in the Postville Herald, April
 27, 1949, and in the Mount Ayr Record-News, April 28, 1949.

MELVIN D. SYNHORST, *Secretary of State.*

*According to enrolled Act.

CHAPTER 199

TAXATION OF OMITTED PROPERTY

S. F. 117

AN ACT to amend sections four hundred forty-three point six (443.6), four hundred
 forty-three point seven (443.7), four hundred forty-three point eight (443.8), and
 four hundred forty-three point eleven (443.11), Code 1946, relating to assessing
 and listing for taxation omitted property, by the assessor.

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

1 SECTION 1. Section four hundred forty-three point six (443.6),
 2 Code 1946, is amended by adding after the word "and" in line three
 3 (3) thereof the words "the assessor or auditor".

1 SEC. 2. Section four hundred forty-three point seven (443.7),
 2 Code 1946, is amended by adding after the comma (,) following the
 3 word "property" in line two (2) thereof the words "assessor or".

1 SEC. 3. Section four hundred forty-three point eight (443.8),
 2 Code 1946, is amended by adding after the word "said" in line two
 3 (2) thereof the words "assessor or".

1 SEC. 4. Section four hundred forty-three point eleven (443.11),
 2 Code 1946, is amended by adding after the word "the" in line three
 3 (3) thereof the words "assessor or"; and by adding after the word
 4 "the" in line four (4) thereof the words "assessor or".

1 SEC. 5. In the event such assessment of omitted property is made
 2 by the assessor after the tax records have passed into the hands of the
 3 auditor or treasurer, such correction or assessment shall be entered on
 4 the records by the auditor or treasurer.

Approved May 6, 1949.

CHAPTER 200

PERSONAL TAX PENALTY CORRECTION

S. F. 136

AN ACT to amend section four hundred forty-five point forty (445.40), Code 1946, relating to penalty on unpaid personal taxes.

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

1 SECTION 1. Section four hundred forty-five point forty (445.40),
 2 Code 1946, is amended by striking from line five (5) the words, "one
 3 percent" and inserting in lieu thereof the words, "three-fourths of
 4 one percent".

Approved May 5, 1949.

CHAPTER 201

PUBLICATION OF TAX SALE NOTICE

H. F. 168

AN ACT to amend section four hundred forty-six point twelve (446.12), Code 1946, relating to proof of publication of tax sale notice.

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

1 SECTION 1. Section four hundred forty-six point twelve (446.12),
 2 Code 1946, is amended by striking from lines twelve (12) and
 3 thirteen (13) the words, "three successive" and inserting in lieu
 4 thereof the words, "two consecutive".

Approved March 12, 1949.

CHAPTER 202

LEVEE AND DRAINAGE DISTRICTS

S. F. 18

AN ACT to amend chapters four hundred fifty-five (455) and four hundred fifty-seven (457), Code 1946, relating to the construction, maintenance, repairs, improvements, operation and financing of levee and drainage districts.

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

1 SECTION 1. Section four hundred fifty-five point seven (455.7),
 2 Code 1946, is amended by striking all of said section and by substitut-