

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-