10   ing bodies, to transfer funds budgeted for specific items for the
11   operation of the city assessor's office from one unexpended balance
12   to another; such transfer shall not be made so as to increase the
13   total amount budgeted for the operation of the office of city assessor,
14   and no funds shall be used to increase the salary of the city assessor
15   or the salaries of permanent deputy assessors."

Approved April 15, 1955.

CHAPTER 201

ASSESSMENT OF PLATTED LOTS

H. F. 511

AN ACT relating to the assessment for taxation of platted lots.

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

1   SECTION 1.   Chapter four hundred nine (409), Code 1954, is hereby
2   amended by adding thereto the following section:
3   "When any plat is made, filed and recorded by the proprietor or
4   owners under the provisions of this chapter, the individual lots con-
5   tained therein shall, until sold, leased, or improved, be assessed for
6   taxation at an amount equal to each individual lot's proportionate
7   share, on an area basis, of the assessed valuation of the entire tract
8   immediately before the platting thereof. When an individual lot has
9   been sold, leased or improved, it shall then be assessed for taxation as
10   provided by chapters 428 and 441, 405 or 405A.
11   "The provisions of this Act shall have no effect upon special assess-
12   ment tax levies."

Approved April 12, 1955.

CHAPTER 202

FIREMEN'S AND POLICEMEN'S PENSIONS

H. F. 174

AN ACT to amend section four hundred ten point ten (410.10), Code 1954, relating
to disabled and retired firemen's and policemen's pensions.

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

1   SECTION 1.   Section four hundred ten point ten (410.10), Code
2   1954, is amended by striking from line two (2) thereof the word
3   "widow" and inserting in lieu thereof the word "spouse".   Said
4   section is further amended by striking from line four (4) the word
5   "him".

1   SEC. 2.   Section four hundred ten point ten (410.10), Code 1954,
2   subsection one (1), is amended by striking all of line one (1) thereof