- ing bodies, to transfer funds budgeted for specific items for the operation of the city assessor's office from one unexpended balance to another; such transfer shall not be made so as to increase the total amount budgeted for the operation of the office of city assessor, and no funds shall be used to increase the salary of the city assessor
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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:

SECTION 1. Chapter four hundred nine (409), Code 1954, is hereby

amended by adding thereto the following section:

3 "When any plat is made, filed and recorded by the proprietor or owners under the provisions of this chapter, the individual lots contained therein shall, until sold, leased, or improved, be assessed for taxation at an amount equal to each individual lot's proportionate share, on an area basis, of the assessed valuation of the entire tract immediately before the platting thereof. When an individual lot has 8 been sold, leased or improved, it shall then be assessed for taxation as provided by chapters 428 and 441, 405 or 405A. 10

"The provisions of this Act shall have no effect upon special assess-11

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:

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

"him". 5

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

- and inserting in lieu thereof the following: "To the surviving spouse, so long as said spouse".
- SEC. 3. Section four hundred ten point ten (410.10), Code 1954,

- subsection two (2), is amended by striking the word "widow" in line one (1) thereof and inserting the word "spouse". Said subsection is further amended by striking the word "widow" in line two (2) thereof and substituting the word "spouse", and by striking from line three (3) the word "his" and substituting the word "the".

Approved April 27, 1955.

CHAPTER 203

POLICEMEN AND FIREMEN RETIREMENT

S. F. 13

AN ACT to amend section four hundred eleven point six (411.6), Code 1954, relating to ordinary disability retirement for policemen and firemen.

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

- SECTION 1. Section four hundred eleven point six (411.6), Code 1954, is hereby amended by striking from line ten (10) of subsection
- four (4) paragraph b., the semicolon following the word compensa-
- tion and everything thereafter in said paragraph and inserting in
- lieu thereof a period.
- SEC. 2. The provisions of this Act shall be retroactive to July 4, 2 1953.

Approved February 7, 1955.

CHAPTER 204

POLICEMEN AND FIREMEN RETIREMENT SYSTEMS

S. F. 251

AN ACT to amend section four hundred eleven point six (411.6), Code 1954, relating to ordinary death benefits in retirement systems for policemen and firemen.

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

- SECTION 1. Section four hundred eleven point six, subsection eight,
- paragraph b (411.6 (8) (b)), Code 1954, is hereby amended by striking all of line fourteen (14) after the word "dollars" where it first
- appears in said line and all of line fifteen (15), and inserting in lieu 5
- thereof a period.
- SEC. 2. Section four hundred eleven point six, subsection eight, paragraph b (411.6 (8) (b)), Code 1954, is further amended by add-3 ing thereto the following:
- 'In addition to the benefits herein enumerated, there shall also be paid for each child of a member under the age of eighteen (18) years

the sum of ten dollars (\$10.00) per month;".

Approved April 6, 1955.