

A BILL

FOR AN ACT CREATING A STATE BOARD OF EQUALIZATION, AND DEFINING ITS DUTIES, POWERS AND COMPENSATION.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. From and after January 1, 1891, the state board of equalization shall consist of
2 the governor of the state, the secretary of state, the auditor of state and the treasurer of state
3 (who shall be members thereof ex-officio), and one member from each congressional district
4 within this state, to be elected as hereinafter provided. The governor of the state shall be
5 the president of said board and the auditor of state its secretary.

SEC. 2. At the general election held in 1890, and at each even numbered year thereafter,
2 there shall be elected from among the qualified electors of each congressional district and by
3 the qualified electors thereof, one member of said board, who shall hold his office for the term
4 of two years.

SEC. 3. Said board of equalization shall meet at the state capitol building on the second
2 Monday of July of each year.

SEC. 4. Said board is hereby authorized and required to equalize the valuation of all
2 property of the state among the counties and towns thereof, and as shown by the abstracts
3 certified to the auditor of state by the county auditors, as required by section 833 of the code,
4 said equalization to be so made as in the judgment of said board shall be just and equitable,
5 by adding to or deducting from, as the case may be, the aggregate valuation of each county
6 so certified as aforesaid such per centage in each case as will raise or reduce, as the case may
7 be, said aggregate valuation to its proper valuation.

SEC. 5. Said board is hereby authorized, and it is hereby made its duty, to assess all rail-
2 road, telegraph and telephone property of all and every kind and description now liable or
3 that may hereafter become liable to taxation within this state. And until otherwise provided
4 by law said board shall proceed in making said assessments in the manner now provided for
5 the assessments by the executive council.

SEC. 6. All provisions of law now in force providing for returns and reports from corpora-
2 tions, associations, companies and individuals to the executive council or to any member
3 thereof, and the preparation and transmission of blanks for the same, and all other provisions
4 of law relating to the assessment or equalization of property by said executive council, as a

5 state board of equalization or otherwise, and including penalties and forfeitures for a failure
6 to furnish or forward returns or reports, and for proceedings to compel or procure such re-
7 ports, shall apply to the board of equalization by this act created, and shall be subject to en-
8 forcement by said board or by other proper persons or officers, as fully and with same effect in
9 every respect as though the said laws now in force had, by express terms, made the same apply
10 to said board herein created, instead of to said executive council, as therein expressed.

SEC. 7. Each elective member of said board, by this act created, shall be entitled to re-
2 ceive as full compensation for his services, the sum of five dollars per day for each day ac-
3 tually employed as a member of said board, and five cents per mile for each mile traveled in
4 going to and returning from the sessions of said board, computed by the nearest public route,
5 and the auditor of state is directed to issue his warrant therefor to the member entitled
6 thereto upon presentation of proper voucher signed by the president of said board and coun-
7 tersigned by its secretary.

SEC. 8. All statutes inconsistent with the provisions of this act are hereby repealed.