

A BILL

FOR AN ACT TO REPEAL SECTION FOURTEEN HUNDRED FIFTEEN (1415), SUPPLEMENT TO THE CODE, 1913, RELATING TO THE APPORTIONMENT OF TAXES AND INTEREST, AND TO ENACT A SUBSTITUTE THEREFOR.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. That section fourteen hundred fifteen, supplement to the code, 1913, be and the same is hereby repealed and the following enacted in lieu thereof:

On or before the tenth day of each month the treasurer shall apportion all taxes of the current year collected during the preceding month among the several funds to which it belongs according to the number of mills levied for each fund, and all taxes of prior years so collected shall be apportioned according to the levies of the year immediately preceding the current year. All interest collected on delinquent taxes shall accrue to the benefit of the general county fund. The treasurer shall enter the amount of such collections upon his cash account, and report the amount of each tax and total interest collected to the county auditor who shall charge him in each fund with the tax and in the county fund with the interest.