

Sub. for S. 7. 1 follows

Tax Reduction
Committee Bill

~~House File No. 1~~
Senate File No. 1 ✓

To apply tax rates to assessed value instead of taxable value.

A BILL FOR

An Act to amend sections seventy-one hundred nine (7109), seventy-one hundred ten (7110), seventy-one hundred seventy-one (7171), ten thousand one hundred ninety-four (10,194), ten thousand one hundred ninety-five (10,195), ten thousand one hundred ninety-six (10,196), ten thousand one hundred ninety (10,190), ten thousand one hundred ninety-one (10,191), fifty-two hundred ninety-two (5292), fifty-two hundred eighty-four (5284), twenty-six hundred eighty-six (2686), forty-six hundred eighty-two (4682), twenty-nine hundred nine (2909), twenty-nine hundred five (2905), seventy-one hundred seventy-two (7172), fifty-three hundred fifty-three (5353), twenty-two hundred ninety (2290), fifty-three hundred sixty-seven (5367), thirty-six hundred four (3604), thirty-six hundred fifty-four (3654), fifty-eight hundred sixty-two (5862), fifty-eight hundred sixty-three (5863), four hundred eighty-nine (489), four hundred ninety (490), seventy-one hundred seventy-three (7173), fifty-three hundred thirty-seven (5337), six thousand seventy-five (6075), forty-three hundred ninety-five (4395), fifty-three hundred eighty-five (5385), fifty-two hundred sixty-eight (5268), thirty-six hundred forty-one-b one (3641-b1), forty-six hundred forty-four-c six (4644-c6), forty-six hundred forty-four-c seven (4644-c7), forty-six hundred forty-four-c eleven (4644-c11), forty-six hundred forty-four-c twelve (4644-c12), forty-six hundred forty-four-c fifteen (4644-c15), sixty-two hundred seven (6207), sixty-eight hundred fifty-five (6855), fifty-eight hundred thirty-five (5835), sixty-two hundred nine (6209), fifty-eight hundred eighty-nine (5889), sixty-two hundred eleven (6211) paragraph fourteen (14), sixty-five hundred seventy-eight (6578), fifty-five hundred sixty-two (5562), sixty-two hundred eleven (6211) paragraph thirteen (13), sixty-two hundred eleven (6211) paragraph fifteen (15), sixty-two hundred eleven (6211) paragraph twenty-two (22), sixty-two hundred eleven (6211) paragraph twenty-three (23), ten thousand six hundred ninety-two (10,692), sixty-one hundred fifty-two (6152), fifty-nine hundred two (5902) paragraph ten (10), sixty-two hundred eleven (6211) paragraph eight (8), sixty-eight hundred fifty-six (6856) paragraph four (4), sixty-three hundred ten (6310), sixty-one hundred (6100), sixty-five hundred ninety-two (6592), sixty-two hundred eleven (6211) paragraph sixteen (16), sixty-one hundred eleven (6211) para-

graph one (1), sixty-eight hundred fifty-six (6856), paragraph one (1), sixty-two hundred eleven (6211) paragraph twenty-eight (28), sixty-two hundred eleven (6211) paragraph twenty-six (26), sixty-two hundred eleven (6211) paragraph three (3), sixty-eight hundred fifty-six (6856) paragraph two (2), sixty-eight hundred twenty-three (6823), sixty-two hundred eleven (6211) paragraph nineteen (19), sixty-two hundred eleven (6211) paragraph twenty (20), sixty-two hundred eleven (6211) paragraph ten (10), sixty-two hundred eleven (6211) paragraph thirty (30), sixty-eight hundred fifty-six (6856) paragraph seven (7), fifty-nine hundred forty-nine-a two (5949-a2), sixty-two hundred eleven (6211) paragraph eighteen (18), sixty-two hundred fourteen (6214), fifty-seven hundred ninety-two (5792), fifty-seven hundred ninety-three (5793), sixty-eight hundred fifty-six (6856) paragraph eleven (11), sixty-six hundred seven (6607), sixty-two hundred eleven (6211) paragraph twenty-five (25), sixty-three hundred ten (6310), fifty-eight hundred twenty-two (5822), sixty-two hundred eight (6208), sixty-two hundred ten (6210), sixty-eight hundred fifty-six (6856) paragraph five (5), sixty-five hundred ninety-nine (6599), sixty-six hundred ten (6610), sixty-two hundred eleven (6211) paragraph five (5), sixty-two hundred eleven (6211) paragraph six (6), sixty-eight hundred fifty-six (6856) paragraph three (3), sixty-two hundred thirteen (6213), sixty-two hundred eleven (6211) paragraph seven (7), fifty-nine hundred fifteen (5915), sixty-two hundred eleven (6211) paragraph two (2), sixty-two hundred eleven (6211) paragraph seventeen (17), sixty-eight hundred fifty-six (6856) paragraph eight (8), sixty-one hundred sixty-four (6164), sixty-one hundred fifty-four (6154), sixty-two hundred eleven (6211) paragraph twenty-nine (29), fifty-five hundred seventy-five (5575), fifty-five hundred eighty-one (5581), forty-four hundred thirty-five (4435), forty-four hundred three (4403), forty-two hundred seventeen (4217) paragraph seven (7), forty-two hundred nineteen (4219), forty-three hundred sixty-three (4363), forty-three hundred forty-six (4346), four thousand eighty-three (4083), fifty-seven hundred sixty-seven (5767), sixty-six hundred (6600), sixty-two hundred eleven (6211) paragraph twenty-seven (27), sixty-two hundred eleven (6211) paragraph nine (9), sixty-two hundred eleven (6211) paragraph twenty-one (21), fifty-nine hundred forty-nine-a two (5949-a2), sixty-two hundred fourteen (6214), fifty-seven hundred ninety-two (5792), fifty-seven hundred ninety-three (5793), sixty-eight hundred fifty-six (6856) paragraph eleven (11), sixty-six hundred three (6603), sixty-six hundred seven (6607), forty-three hundred ninety-one (4391), fifty-eight hundred thirty-eight (5838), sixty-five hundred eighty-eight (6588), three hundred

seventy-three (373), seventy-one hundred sixty-six (7166), six thousand forty-three (6043), seventy-seven hundred fifty (7750), fifty-five hundred seventy-c two (5570-c2), fifty-nine hundred three-c five (5903-c5), sixty-one hundred fifty-nine (6159), code 1931, to change the method of determining actual value, assessed value, and taxable value and the tax rates thereon on all real and personal property, except moneys and credits, so that the terms actual value, assessed value, and taxable value shall hereafter be synonymous and arithmetically the same; and to adjust the tax rates and levies thereon accordingly.

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

1 Section 1. (Actual, Assessed and Taxable Value) That
2 section seventy-one hundred nine (7109), code 1931, be amended
3 by striking from lines four (4) and five (5) the words "shall be
4 assessed twenty-five (25) per cent of such actual value" and sub-
5 stituting therefor the words "the value of the property upon
6 which the tax rate shall be applied shall be the assessed value
7 and wherever in the code the terms "actual value" and "taxable
8 value" are used, such shall be construed to mean "assessed value".

1 Sec. 2. (Forest and Fruit Reservation) That section seventy-
2 one hundred ten (7110), code 1931, be amended by striking from
3 line three (3) the word "one" and substituting therefor the word
4 "four"

1 Sec. 3. (General County) Amend section seventy-one hun-
2 dred seventy-one (7171), code 1931, by striking from line ten (10)
3 the word "six" and substituting therefor the words "one and one-
4 half"

1 Sec. 4. (Annuity on Gift or Bequest) Amend section ten
2 thousand one hundred ninety-four (10,194), code 1931, by striking

3 from line nine (9) the word "three" and substituting therefor the
4 word "one"

1 Sec. 5. (Annuity on Gift or Bequest) Amend section ten
2 thousand one hundred ninety-five (10,195), code 1931, by striking
3 from line four (4) the word "three" and substituting therefor
4 the word "three-fourths"

1 Sec. 6. (Annuity on Gift or Bequest) Amend section ten
2 thousand one hundred ninety-six (10,196), code 1931, by striking
3 from line five (5) the word "three" and substituting therefor the
4 word "three-fourths"

1 Sec. 7. (Benevolent Institutions) Amend section ten thou-
2 sand one hundred ninety (10,190), code 1931, by striking from
3 line sixteen (16), the word "three" and substituting therefor the
4 word "three-fourths"

1 Sec. 8. (Annuity on Gift or Bequest) Amend section ten thou-
2 sand one hundred ninety-one (10,191), code 1931, by striking from
3 line six (6) the word "three" and substituting therefor the word
4 "three-fourths"

1 Sec. 9. (Additional Tax to Pay Interest) Amend section
2 fifty-two hundred ninety-two (5292), code 1931, by striking from
3 line ten (10) the word "one" and substituting therefor the word
4 "one-fourth"

1 Sec. 10. (Tax for Bonded Indebtedness) Amend section fifty-
2 two hundred eighty-four (5284), code 1931, by striking from line
3 three (3) the word "three" and substituting therefor the word
4 "three-fourths".

1 Sec. 11. (Levy for Eradication Fund, Bovine Tuberculosis)
2 Amend section twenty-six hundred eighty-six (2686), code 1931,
3 by striking from line seven (7) the word "three" and substituting
4 therefor the word "three-fourths".

1 Sec. 12. (Road Bond) Amend section forty-six hundred eighty-
2 two (4682), code 1931, by striking from line four (4) the word
3 "one" and substituting therefor the word "one-fourth"

1 Sec. 13. (Fair Ground Fund) Amend section twenty-nine
2 hundred nine (2909), code 1931, by striking from line five (5)
3 the word "one-half" and substituting therefor the word "one-
4 eighth"

1 Sec. 14. (Fair Ground Fund) Amend section twenty-nine hun-
2 dred five (2905), code 1931, by striking from line three (3) the
3 word "one-half" and substituting therefor the word "one-eighth"

1 Sec. 15. (Court Expense) Amend section seventy-one hun-
2 dren seventy-two (7172), code 1931, by striking from line sixteen
3 (16) the word "three" and substituting therefor the word "three-
4 fourths".

1 (Sec. 16) (County Hospital) Amend section fifty-three hun-
2 dred fifty-three (5353), code 1931, by striking from line four (4)
3 the word "two" and substituting therefor the word "one-half"

4 Further amend said section by striking from line six
5 (6) the word "two" and substituting therefor the word "one-half"

6 Further amend said section by striking from line twelve
7 (12) the word "five" and substituting therefor the words "one and
8 one-fourth"

1 Sec. 17. (Detention Hospital) Amend section twenty-two
2 hundred ninety (2290), code 1931, by striking from line six (6)
3 the word “two” and substituting therefor the word “one-half”.

1 Sec. 18. (County Ward in Public or Private Hospital) Amend
2 section fifty-three hundred sixty-seven (5367), code 1931, by
3 striking from line nine (9) the words “one-half of one” and sub-
4 stituting therefor the words “one hundred twenty-five thousandths”.

1 Sec. 19. (County Fund for Income) Amend section thirty-
2 six hundred four (3604), code 1931, by striking from lines two
3 (2) and three (3) the words “one and one-half” and substituting
4 therefor the words “three hundred seventy-five thousandths” .

1 Sec. 20. (Juvenile Fund) Amend section thirty-six hundred
2 fifty-four (3654), code 1931, by striking from line two (2) the
3 word “one” and substituting therefor the word “one-fourth”

1 Sec. 21. (Township Tax) Amend section fifty-eight hundred
2 sixty-two (5862), code 1931, by striking from line four (4) the
3 word “one” and substituting therefor the word “one-fourth”

1 Sec. 22. (Memorial Building) Amend section four hundred
2 eighty-nine (489), code 1931, by striking from line seven (7)
3 the word “eight” and substituting therefor the word two”

1 Sec. 23. (Memorial Buildings for Soldiers) Amend section
2 four hundred ninety (490), code 1931, by striking from line five
3 (5) the word “five” and substituting therefor the words “one and
4 one-fourth”

1 Sec. 24. (Orphan’s Home) Amend section seventy-one hundred
2 seventy-three (7173), code 1931, by striking from lines two (2)

3 and three (3) the word "one-half" and substituting therefor the
4 word "one-eighth"

1 Sec. 25. (Poor Fund) Amend section fifty-three hundred
2 thirty-seven (5337), code 1931, by striking from line seven (7),
3 the word "three" and substituting therefor the word "three-
4 fourths"

1 Sec. 26. (Roads) Amend section six thousand seventy-five
2 (6075), code 1931, by striking from line twelve (12) the word
3 "one" and substituting therefor the word "one-fourth"

1 Sec. 27. (School) Amend section forty-three hundred ninety-
2 five (4395), code 1931, by striking from line three (3) the word
3 "one" and substituting therefor the word "one-fourth"

4 Further amend said section by striking from line four
5 (4) the word "three" and substituting therefor the word "three-
6 fourths"

1 Sec. 28. (Soldiers' Relief) Amend section fifty-three
2 hundred eighty-five (5385), code 1931, by striking from line one
3 (1) the word "one" and substituting therefor the word "one-fourth"

1 Sec. 29. (Specials) Amend section fifty-two hundred sixty-
2 eight (5268), code 1931, by striking from line eleven (11) the
3 word "one" and substituting therefor the word "one-fourth"

1 Sec. 30. (Widow's Pension) Amend section thirty-six hundred
2 forty-one-b one (3641-b1), code 1931, by striking from line four
3 (4) the word "one" and substituting therefor the word "one-fourth"

1 Sec. 31. (Mandatory Road Construction) Amend section forty-
2 six hundred forty-four-c six (4644-c6), code 1931, by striking

3 from line four (4) the word “two” and substituting therefor the
4 word “one-half”

1 Sec. 32. (Optional Construction) Amend section forty-six
2 hundred forty-four-c seven (4644-c7), code 1931, by striking from
3 line four (4) the words “two and one-half” and substituting there-
4 for the word “five-eighths”

1 Sec. 33. (Mandatory Maintenance) Amend section forty-six
2 hundred forty-four-c eleven (4644-c11), code 1931, by striking
3 from line five (5) the word “five” and substituting therefor the
4 words “one and one-fourth”

5 Further amend said section by striking from line eight
6 (8) the words “seven and one-half” and substituting therefor the
7 words “one and seven-eighths”

1 Sec. 34. (Optional Maintenance) Amend section forty-six
2 hundred forty-four-c twelve (4644-c12), code 1931, by striking
3 from line four (4) the word “twelve” and substituting therefor
4 the word “three”

1 Sec. 35. (Mandatory Levy) Amend section forty-six hundred
2 forty-four-c fifteen (4644-c15), code 1931, by striking from
3 line three (3) the words “two and one-half” and substituting there-
4 for the word “five-eighths”

1 Sec. 36. (General—Cities and Towns) Amend section sixty-
2 two hundred seven (6207), code 1931, by striking from line five
3 (5) the word “ten” and substituting therefor the words “two and
4 one-half”

1 Sec. 37. (General—Special Charter Cities) Amend section

2 sixty-eight hundred fifty-five (6855), code 1931, by striking
3 from line four (4) the word “ten” and substituting therefor the
4 words “two and one-half”

1 Sec. 38. (Band) Amend section fifty-eight hundred thirty-
2 five (5835), code 1931, by striking from line four (4) the word
3 “two” and substituting therefor the word “one-half”

4 Further amend said section by striking from line eleven
5 (11) the word “one-half” and substituting therefor the word “one-
6 eighth”

1 Sec. 39. (City Bridge Fund) Amend section sixty-two hun-
2 dred nine (6209), code 1931, by striking from line three (3)
3 paragraph one (1) the word “four” and substituting therefor the
4 word “one”.

5 Further amend said section by striking from line two
6 (2) paragraph two (2) the word “three” and substituting therefor
7 the word “three-fourths”

8 Further amend said section by striking from line four
9 (4) paragraph three (3) the word “five” and substituting there-
10 for the words “one and one-fourth”.

1 Sec. 40. (Bridge Contract) Amend section fifty-eight hun-
2 dred eighty-nine (5889), code 1931, by striking from line thirty-
3 three (33) the word “ten” and substituting therefor the words
4 “two and one-half”

1 Sec. 41. (Cemetery Fund) Amend section sixty-two hundred
2 eleven (6211) paragraph fourteen (14), code 1931, by striking
3 from line two (2) the word “one” and substituting therefor the

4 word "one-fourth"

5 Further amend said section by striking from line two
6 (2) the word "three" and substituting therefor the word "three-
7 fourths"

1 Sec. 42. (Parks and Cemeteries) Amend section sixty-five
2 hundred seventy-eight (6578), code 1931, by striking from line
3 five (5) the words "two and five-tenths" and substituting there-
4 for the word "five-eighths"

1 Sec. 43. (Tax for Non-owned Cemeteries) Amend section
2 fifty-five hundred sixty-two (5562), code 1931, by striking from
3 line two (2) the word "one" and substituting therefor the word
4 "one-fourth"

1 Sec. 44. (Cemetery Purchase Fund) Amend section sixty-two
2 hundred eleven (6211) paragraph thirteen (13), code 1931, by
3 striking from line two (2) the word "one" and substituting there-
4 for the word "one-fourth"

1 Sec. 45. (Comfort Station Fund) Amend section sixty-two
2 hundred eleven (6211) paragraph fifteen (15), code 1931, by strik-
3 ing from lines two (2) and three (3) the word "one-half" and sub-
4 stituting therefor the word "one-eighth".

1 Sec. 46. (Community Center Establishment Fund) Amend sec-
2 tion sixty-two hundred eleven (6211) paragraph twenty-two (22),
3 code 1931, by striking from line two (2) the word "three" and
4 substituting therefor the word "three-fourths"

1 Sec. 47. (Community Center Improvement and Maintenance
2 Fund) Amend section sixty-two hundred eleven (6211) paragraph

3 twenty-three (23), code 1931, by striking from line two (2)
4 the word "five" and substituting therefor the words "one and
5 one-fourth".

1 Sec. 48. (Court Buildings) Amend section ten thousand six
2 hundred ninety-two (10,692), code 1931, by striking from line
3 eight (8) the word "one" and substituting therefor the word "one-
4 fourth".

1 Sec. 49. (Sinking Fund, Water Works) Amend section sixty-
2 one hundred fifty-two (6152), code 1931, by striking from line
3 five (5) the word "two" and substituting therefor the word "one-
4 half".

5 Further amend said section by striking from line four-
6 teen (14) the word "two" and substituting therefor the word "one-
7 half".

1 Sec. 50. (Dock Fund) Amend section fifty-nine hundred two
2 (5902), paragraph ten (10), code 1931, by striking from line eight
3 (8) the word "two" and substituting therefor the word "one-half"

4 Further amend said section by striking from line sixteen
5 (16) the word "two" and substituting therefor the word "one-half".

1 Sec. 51. (Fire Fund) Amend section sixty-two hundred eleven
2 (6211) paragraph eight (8), code 1931, by striking from line one
3 (1) the words "one and one-half" and substituting therefor the
4 word "three-eighths"

1 Sec. 52. (Fire Fund in Special Charter Cities) Amend sec-
2 tion sixty-eight hundred fifty-six (6856) paragraph four (4).
3 code 1931, by striking from line one (1) the word "five" and sub-

stituting therefor the words “one and one-fourth”.

1 Sec. 53. (Police Pension Fund) Amend section sixty-three
2 hundred ten (6310), code 1931, by striking from line five (5)
3 the word “one-half” and substituting therefor the words “one-
4 eighth”

5 Further amend said section by striking from line ten
6 (10) the word “two” and substituting therefor the word “one-half”.

1 Sec. 54. (Special Tax for Flood Protection) Amend section
2 sixty-one hundred (6100), code 1931, by striking from line nine-
3 teen (19) the word “five” and substituting therefor the words “one
4 and one-fourth”.

1 Sec. 55. (Garbage Plant Tax) Amend section sixty-five hun-
2 dred ninety-two (6592), code 1931, by striking from line five
3 (5) the word “one” and substituting therefor the words “one and
4 one-fourth”

5 Further amend said section by striking from line twelve
6 (12) the word “forty-eight” and substituting therefor the word
7 “twelve”.

1 Sec. 56. (Garbage Disposal and Street Cleaning) Amend
2 section sixty-two hundred eleven (6211) paragraph sixteen (16).
3 code 1931, by striking from line one (1) the word “two” and sub-
4 stituting therefor the word “one-half”

1 Sec. 57. (Grading Fund) Amend section sixty-two hundred
2 eleven (6211) paragraph one (1), code 1931, by striking from line
3 one (1) the word “three” and substituting therefor the word “three-
4 fourths”.

1 Sec. 58. (Grading Fund) Amend section sixty-eight hundred
2 fifty-six (6856) paragraph one (1), code 1931, by striking from
3 line one (1) the word “three” and substituting therefor the word
4 “three-fourths”.

1 Sec. 59. (City Hall Fund) Amend section sixty-two hundred
2 eleven (6211) paragraph twenty-eight (28), code 1931, by striking
3 from line two (2) the word “two” and substituting therefor the
4 word “one-half”

5 Further amend said section by striking from line five
6 (5) the word “five” and substituting therefor the words “one and
7 one-fourth”.

1 Sec. 60. (Hospital Fund) Amend section sixty-two hundred
2 eleven (6211) paragraph twenty-six (26), code 1931, by striking
3 from line two (2) the word “three” and substituting therefor the
4 word “three-fourths”

5 Further amend said section by striking from line five
6 (5) the word “five” and substituting therefor the words “one and
7 one-fourth”.

1 Sec. 61. (Improvement Fund) Amend section sixty-two hun-
2 dred eleven (6211) paragraph three (3), code 1931, by striking from
3 line one (1) the word “five” and substituting therefor the words
4 “one and one-fourth”

1 Sec. 62. (Improvement Fund) Amend section sixty-eight
2 hundred fifty-six (6856) paragraph two (2), code 1931, by strik-
3 ing from line two (2) the word “three” and substituting therefor
4 the word “three-fourths”.

1 Sec. 63. (Water Front Improvement Fund) Amend section sixty-
2 eight hundred twenty-three (6823), code 1931, by striking from
3 line eight (8) the word “one” and substituting therefor the word
4 “one-fourth”

1 Sec. 64. (Liberty Fund) Amend section sixty-two hundred
2 eleven (6211) paragraph nineteen (19), code 1931, by striking
3 from line two (2) the word “five” and substituting therefor the
4 words “one and one-fourth”

1 Sec. 65. (Library Fund) Amend section sixty-two hundred
2 eleven (6211) paragraph twenty (20), code 1931, by striking from
3 line three (3) the word “three” and substituting therefor the
4 word “three-fourths”

1 Sec. 66. (Gas Light, Electric Light, Heat or Power Funds)
2 Amend section sixty-two hundred eleven (6211) paragraph ten (10),
3 code 1931, by striking from line two (2) the word “five” and sub-
4 stituting therefor the words “one and one-fourth”

1 Further amend said section by striking from line four
2 (4) the word “seven” and substituting therefor the words “one
3 and three-fourths”

1 Sec. 67. (Electric Light Plant Fund) Amend section sixty-
2 two hundred eleven (6211) paragraph thirty (30). code 1931, by
3 striking from line two (2) the word “five” and substituting there-
4 for the words “one and one-fourth”.

5 Further amend said section by striking from line four
6 (4) the word “seven” and substituting therefor the words “one and
7 three-fourths”

1 Sec. 68. (Tax for Water and Gas Works and Electric Plants)
2 Amend section sixty-eight hundred fifty-six (6856) paragraph seven
3 (7), code 1931, by striking from line one (1) the word “five”
4 and substituting therefor the words “one and one-fourth”

1 Sec. 69. (Tax for Lighting Streets) Amend section fifty-
2 nine hundred forty-nine-a two (5949-a2), code 1931, by striking
3 from line six (6) the word “two” and substituting therefor the
4 word “one-half”.

1 Sec. 70. (Gas or Electric Fund) Amend section sixty-two
2 hundred eleven (6211) paragraph eighteen (18), code 1931, by
3 striking from line seven (7) the word “five” and substituting
4 therefor the words “one and one-fourth”

1 Sec. 71. (Park for Cities over 85,000) Amend section sixty-
2 two hundred fourteen (6214), code 1931, by striking from line
3 four (4) the word “one-half” and substituting therefor the word
4 “one-eighth”.

1 Sec. 72. (General Park Tax) Amend section fifty-seven
2 hundred ninety-two (5792), code 1931, by striking from line four
3 (4) the words “two and one-half” and substituting therefor the
4 word “five-eighths”.

1 Sec. 73. (General Park Fund) Amend section fifty-seven
2 hundred ninety-three (5793), code 1931, by striking from line
3 eight (8) the word “five” and substituting therefor the words
4 “one and one-fourth”

1 Sec. 74. (General Park Tax) Amend section sixty-eight
2 hundred fifty-six (6856) paragraph eleven (11), code 1931, by

3 striking from line one (1) the word “two” and substituting there-
4 for the word “five tenths”.

1 Sec. 75. (Park Paving) Amend section sixty-six hundred
2 seven (6607), code 1931, by striking from line five (5) the word
3 “one-half” and substituting therefor the word “one-eighth”

4 Further amend said section by striking from line eleven
5 (11) the word “one-half” and substituting therefor the word “one-
6 eighth”.

1 Sec. 76. (Playground or Swimming Pool Maintenance Fund)
2 Amend section sixty-two hundred eleven (6211) paragraph twenty-
3 five (25), code 1931, by striking from line one (1) the word
4 “two” and substituting therefor the word “one-half”

1 Sec. 77. (Policemen’s Pension) Amend section sixty-three
2 hundred ten (6310), code 1931, by striking from line five (5)
3 the word “one-half” and substituting therefor the word “one-
4 eighth”

5 Further amend said section by striking from line ten
6 (10) the word “two” and substituting therefor the word “one-half”

1 Sec. 78. (River Front) Amend section fifty-eight hundred
2 twenty-two (5822), code 1931, by striking from line twenty-nine
3 (29) the word “two” and substituting therefor the word “one-half”.

1 Sec. 79. (Road Dragging) Amend section sixty-two hundred
2 eight (6208), code 1931, by striking from line four (4) the word
3 “one” and substituting therefor the word “one-fourth”.

1 Sec. 80. (Road Tax) Amend section sixty-two hundred ten
2 (6210), code 1931, by striking from line thirteen (13) the word

3 “five” and substituting therefor the words “one and one-fourth”.

1 Sec. 81. (Road Tax) Amend section sixty-eight hundred
2 fifty-six (6856), paragraph five (5), code 1931, by striking
3 from line two (2) the word “two” and substituting therefor the
4 word “one-half”.

1 Sec. 82. (Road Tax) Amend section sixty-five hundred
2 ninety-nine (6599), code 1931, by striking from line twelve (12),
3 the word “two” and substituting therefor the word “one-half”

1 Sec. 83. (Road Tax) Amend section sixty-six hundred ten
2 (6610), code 1931, by striking from line thirty-seven (37) the
3 word “one” and substituting therefor the word “one-fourth”.

1 Sec. 84. (Sewer Fund) Amend section sixty-two hundred
2 eleven (6211) paragraph five (5), code 1931, by striking from
3 line two (2) the word “five” and substituting therefor the
4 words “one and one-fourth”.

1 Sec. 85. (Sewer Fund) Amend section sixty-two hundred
2 eleven (6211) paragraph six (6), code 1931, by striking from
3 line two (2) the word “five” and substituting therefor the words
4 “one and one-fourth”.

1 Sec. 86. (Sewer Fund) Amend section sixty-eight hundred
2 fifty-six (6856), paragraph three (3), code 1931, by striking
3 from line one (1) the word “five” and substituting therefor the
4 words “one and one-fourth”.

5 Further amend said section by striking from line fifteen
6 (15) the word “five” and substituting therefor the words “one
7 and one-fourth”.

8 Further amend said section by striking from line twenty-
9 seven (27) the word “five” and substituting therefor the words
10 “one and one-fourth”

1 Sec. 87. (Sewer Main) Amend section sixty-two hundred
2 thirteen (6213), code 1931, by striking from line three (3) the
3 word “five” and substituting therefor the words “one and one-
4 fourth”

5 Further amend said section by striking from line eight
6 (8) the word “eight” and substituting therefor the word “two”

1 Sec. 88. (Sewer Outlet. Purifying Plant and Dump Ground
2 Fund) Amend section sixty-two hundred eleven (6211) paragraph
3 seven (7), code 1931, by striking from line one (1) the word
4 “five” and substituting therefor the words “one and one-fourth”

1 Sec. 89. (Tax Permissible) Amend section fifty-nine hun-
2 dred fifteen (5915), code 1931, by striking from line nine (9)
3 the word “two” and substituting therefor the word “one-half”

1 Sec. 90. (Water Fund) Amend section sixty-two hundred
2 eleven (6211) paragraph two (2), code 1931, by striking from
3 line one (1) the word “five” and substituting therefor the words
4 “one and one-fourth”.

1 Sec. 91. (Waterworks Fund) Amend section sixty-two hundred
2 eleven (6211) paragraph seventeen (17), code 1931, by striking
3 from line seven (7) the word “five” and substituting therefor the
4 words “one and one-fourth”

1 Sec. 92. (Waterworks Fund) Amend section sixty-eight hun-
2 dred fifty-six (6856), paragraph eight (8), code 1931, by striking

3 from line one (1) the word "five" and substituting therefor the
4 words "one and one-fourth".

1 Sec. 93. (Acquiring Waterworks) Amend section sixty-one
2 hundred sixty-four (6164), code 1931, by striking from line five
3 (5) the word "five" and substituting therefor the words "one and
4 one-fourth".

1 Sec. 94. (Sinking Fund for Waterworks) Amend section sixty-
2 one hundred fifty-four (6154), code 1931, by striking from line
3 eight (8) the word "two" and substituting therefor the word "one-
4 half"

1 Sec. 95. (Art Fund) Amend section sixty-two hundred eleven
2 (6211) paragraph twenty-nine (29), code 1931, by striking from
3 line two (2) the word "one" and substituting therefor the word
4 "one-fourth".

1 Sec. 96. (Hall for Townships) Amend section fifty-five
2 hundred seventy-five (5575), code 1931, by striking from line
3 five (5) the word "three" and substituting therefor the word
4 "three-fourths"

1 Sec. 97. (Hall for Townships" Amend section fifty-five
2 hundred eighty-one (5581), code 1931, by striking from line five
3 (5) the word "one-half" and substituting therefor the word "one-
4 eighth".

1 Sec. 98. (Playgrounds) Amend section forty-four hundred
2 thirty-five (4435), code 1931, by striking from line twenty (20)
3 the word "two" and substituting therefor the word "one-half"

1 Sec. 99. (Bond Tax) Amend section forty-four hundred three

2 (4403), code 1931, by striking from line fourteen (14) the word
3 “seven” and substituting therefor the words “one and three-fourths”.

1 Sec. 100. (Schoolhouse Fund) Amend section forty-two hun-
2 dred seventeen (4217) paragraph seven (7), code 1931, by striking
3 from line one (1) the word “ten” and substituting therefor the
4 words “two and one-half”

1 Sec. 101. (Special Subdistrict Schoolhouse Tax) Amend
2 section forty-two hundred nineteen (4219), code 1931, by strik-
3 ing from line eight (8) the word “fifteen” and substituting there-
4 for the words “three and three-fourths”

1 Sec. 102. (Purchase Site) Amend section forty-three hun-
2 dred sixty-three (4363), code 1931, by striking from line nine (9)
3 the word “four” and substituting therefor the word “one”.

1 Sec. 103. (Teacher’s Pension Fund) Amend section forty-
2 three hundred forty-six (4346), code 1931, by striking from line
3 three (3) the word “two-tenth” and substituting therefor the
4 word “one-twentieth”

1 Sec. 104. (County High School Fund) Amend section four
2 thousand eighty-three (4083), code 1931, by striking from line
3 eight (8) the word “one” and substituting therefor the word
4 “one-fourth”.

1 Sec. 105. (Purchase of Property and Equipment) Amend sec-
2 tion fifty-seven hundred sixty-seven (5767), code 1931, by strik-
3 ing from line eight (8) the words “one and one-half” and substi-
4 tuting therefor the word “three-eighths”

1 Sec. 106. (Tax for Fire Department) Amend section sixty-

2 six hundred (6600), code 1931, by striking from line four (4)
3 the word “six” and substituting therefor the words “one and one-
4 half”

1 Sec. 107. (Hospital Maintenance Fund) Amend section sixty-
2 two hundred eleven (6211) paragraph twenty-seven (27), code 1931,
3 by striking from line one (1) the word “five” and substituting
4 therefor the words “one and one-half”

1 Sec. 108. (Fire Department Maintenance Fund) Amend section
2 sixty-two hundred eleven (6211) paragraph nine (9), code 1931, by
3 striking from line four (4) the word “ten” and substituting there-
4 for the words “two and one-half”

5 Further amend said section by striking from line six
6 (6) the word “five” and substituting therefor the words “one and
7 one-fourth”.

1 Sec. 109. (Library Contract Fund) Amend section sixty-
2 two hundred eleven (6211) paragraph twenty-one (21), code 1931,
3 by striking from line three (3) the word “one” and substituting
4 therefor the word “one-fourth”

1 Sec. 110. (Special Lighting Tax) Amend section fifty-nine
2 hundred forty-nine-a two (5949-a2), code 1931, by striking from
3 line six (6) the word “two” and substituting therefor the word
4 “one-half”

1 Sec. 111. (Park Tax) Amend section sixty-two hundred four-
2 teen (6214), code 1931, by striking from line four (4) the word
3 “one-half” and substituting therefor the word “one-eighth”

1 Sec. 112. (General Park Purposes) Amend section fifty-

2 seven hundred ninety-two (5792), code 1931, by striking from
3 line four (4) the words “two and one-half” and substituting there-
4 for the words “five-eighths”

1 Sec. 113. (Additional Levy for Parks) Amend section
2 fifty-seven hundred ninety-three (5793), code 1931, by strik-
3 ing from line eight (8) the word “five” and substituting there-
4 for the words “one and one-fourth”

1 Sec. 114. (Parks) Amend section sixty-eight hundred fifty-
2 six (6856), paragraph eleven (11), code 1931, by striking from
3 line one (1) the word “two” and substituting therefor the word
4 “one-half”

1 Sec. 115. (Election Tax) Amend section sixty-six hundred
2 three (6603), code 1931, by striking from line twenty-seven (27),
3 the word “five” and substituting therefor the words “one and
4 one-fourth”

1 Sec. 116. (Swimming Pools and Paving) Amend section sixty-
2 six hundred seven (6607), code 1931, by striking from line five (5)
3 the word “one-half” and substituting therefor the words “one-
4 eighth”.

5 Further amend said section by striking from line eleven
6 (11) the word “one-half” and substituting therefor the word “one-
7 eighth”.

1 Sec. 117. (School Use of Library) Amend section forty-
2 three hundred ninety-one (4391), code 1931, by striking from line
3 ten (10) the word “one” and substituting therefor the word “one-
4 fourth”

1 Sec. 118. (Band Tax) Amend section fifty-eight hundred
2 thirty-eight (5838), code 1931, by striking from line six (6)
3 the word “two” and substituting therefor the word “one-half”

1 Sec. 119. (Equipment for Police—Special Charter Cities)
2 Amend section sixty-five hundred eighty-eight (6588), code 1931,
3 by striking from line four (4) the word “one” and substituting
4 therefor the word “one-fourth”

5 Further amend said section by striking from line
6 twelve (12) the word “forty-eight” and substituting therefor
7 the word “twelve”.

1 Sec. 120. (Emergency Levy) Amend section three hundred
2 seventy-three (373), code 1931, by striking from line six (6)
3 the word “four” and substituting therefor the word “one”

1 Sec. 121. (Roadway District Fund) Amend section six thou-
2 sand forty-three (6043), code 1931, by striking from line seven
3 (7) the word “ten” and substituting therefor the words “two and
4 one-half”.

5 Further amend said section by striking from line nine
6 (9) the word “fifteen” and substituting therefor the words “three
7 and three-fourths”

1 Sec. 122. (Maintenance of Levees) Amend section seventy-
2 seven hundred fifty (7750), code 1931, by striking from line
3 twelve (12) the word “fifty” and substituting therefor the words
4 “twelve and one-half”.

1 Sec. 123. (Township Fire Equipment) Amend section fifty-
2 five hundred seventy-c two (5570-c2), code 1931, by striking from

3 line two (2) the word "one" and substituting therefor the word
4 "one-fourth".

1 Sec. 124. (Airport Levy) Amend section fifty-nine hundred
2 three-c five (5903-c5), code 1931, by striking from line ten (10)
3 the word "one" and substituting therefor the word "one-fourth"

4 Further amend said section by striking from line thir-
5 teen (13) the word "three" and substituting therefor the word
6 "three-fourths"

7 Further amend said section by striking from line fifteen
8 (15) the word "five" and substituting therefor the words "one and
9 one-fourth"

1 Sec. 125. (Fixing Water Rate) Amend section sixty-one hun-
2 dred fifty-nine (6159), code 1931, by striking from line four (4)
3 the word "five" and substituting therefor the words "one and one-
4 fourth"

5 Further amend said section by striking from line five
6 (5) the word "two" and substituting therefor the word "one-half".

1 Sec. 126. (County Tax) Amend section fifty-eight hundred
2 sixty-three (5863), code 1931, by striking from line four (4)
3 the word "one" and substituting therefor the word "one-fourth"

1 Sec. 127. Wherever in the code of 1931 a tax rate on real
2 and personal property, except on moneys and credits, is authorized,
3 said tax rate shall be divided by four (4), so as to adjust said
4 tax rate according to the revised system of assessed valuations
5 as herein provided.

1 Sec. 128. This act being deemed of immediate importance

2 shall be in full force and effect, after its passage and publica-
3 tion in the....., a newspaper published at
4 , Iowa, and in the....., a newspaper
5 published at , Iowa.

January 9, 1933.

By HICKLIN ✓

To apply tax rates to assessed value instead of taxable value.

A BILL FOR

An Act to amend sections three hundred seventy-three (373), four hundred eighty-nine (489), four hundred ninety (490), twenty-two hundred ninety (2290), twenty-six hundred eighty-six (2686), twenty-nine hundred five (2905), twenty-nine hundred nine (2909), thirty-six hundred four (3604), thirty-six hundred forty-one-b one (3641-b1), thirty-six hundred fifty-four (3654), four thousand eighty-three (4083), forty-two hundred seventeen (4217) paragraph seven (7), forty-two hundred nineteen (4219), forty-three hundred forty-six (4346), forty-three hundred sixty-three (4363), forty-three hundred ninety-one (4391), forty-three hundred ninety-five (4395), forty-four hundred thirty-five (4435), forty-six hundred forty-four-c six (4644-c6), forty-six hundred forty-four-c seven (4644-c7), forty-six hundred forty-four-c eleven (4644-c11), forty-six hundred forty-four-c twelve (4644-c12), forty-six hundred forty-four-c fifteen (4644-c15), forty-six hundred eighty-two (4682), fifty-two hundred sixty-eight (5268), fifty-two hundred eighty-four (5284), fifty-two hundred ninety-two (5292), fifty-three hundred thirty-seven (5337), fifty-three hundred fifty-three (5353), fifty-three hundred sixty-seven (5367), fifty-three hundred eighty-five (5385), fifty-five hundred sixty-two (5562), fifty-five hundred seventy-c two (5570-c2), fifty-five hundred seventy-five (5575), fifty-five hundred eighty-one (5581), fifty-seven hundred sixty-seven (5767), fifty-seven hundred ninety-two (5792), fifty-seven hundred ninety-three (5793), fifty-eight hundred twenty-two (5822), fifty-eight hundred thirty-five (5835), fifty-eight hundred thirty-eight (5838), fifty-eight hundred sixty-two (5862), fifty-eight hundred sixty-three (5863), fifty-eight hundred eighty-nine (5889), fifty-nine hundred two (5902) paragraph ten (10), fifty-nine hundred three-c five (5903-c5), fifty-nine hundred fifteen (5915), fifty-nine hundred forty-nine-a two (5949-a2), six thousand forty-three (6043), six thousand seventy-five (6075), sixty-one hundred (6100), sixty-one hundred fifty-two (6152), sixty-one hundred fifty-four (6154), sixty-one hundred fifty-nine (6159), sixty-one hundred sixty-four (6164), sixty-two hundred seven (6207), sixty-two hundred eight (6208), sixty-two hundred nine (6209), sixty-two hundred ten (6210), sixty-two hundred eleven (6211), sixty-two hundred thirteen (6213), sixty-two hundred fourteen

(6214), sixty-three hundred ten (6310), sixty-five hundred seventy-eight (6578), sixty-five hundred eighty-eight (6588), sixty-five hundred ninety-two (6592), sixty-five hundred ninety-nine (6599), sixty-six hundred (6600), sixty-six hundred three (6603), sixty-six hundred seven (6607), sixty-six hundred ten (6610), sixty-eight hundred twenty-three (6823), sixty-eight hundred fifty-five (6855), sixty-eight hundred fifty-six (6856), seventy-one hundred nine (7109), seventy-one hundred ten (7110), seventy-one hundred seventy-one (7171), seventy-one hundred seventy-two (7172), seventy-one hundred seventy-three (7173), seventy-seven hundred fifty (7750), ten thousand one hundred ninety (10,190), ten thousand one hundred ninety-one (10,191), ten thousand one hundred ninety-four (10,194), ten thousand one hundred ninety-five (10,195), ten thousand one hundred ninety-six (10,196), ten thousand six hundred ninety-two (10,692), code 1931, to change the method of determining actual value, assessed value, and taxable value and the tax rates thereon on all real estate and personal property, except moneys and credits, so that the terms actual value, assessed value, and taxable value shall hereafter be synonymous and arithmetically the same; and to adjust the tax rates and levies thereon accordingly.

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

1 Section 1. (Emergency Levy) Amend section three hundred
2 seventy-three (373), code 1931, by striking from line six (6) the
3 word "four" and substituting therefor the word "one".

1 Sec. 2. (Memorial Building) Amend section four hundred eighty-
2 nine (489), code 1931, by striking from line seven (7) the word
3 "eight" and substituting therefor the word "two".

1 Sec. 3. (Memorial Buildings for Soldiers) Amend section four
2 hundred ninety (490), code 1931, by striking from line five (5)
3 the word "five" and substituting therefor the words "one and one-
4 fourth".

1 Sec. 4. (Detention Hospital) Amend section twenty-two hun-

2 dred ninety (2290), code 1931, by striking from line six (6) the
3 word “two” and substituting therefor the word “one-half”.

1 Sec. 5. (Levy for Eradication Fund, Bovine Tuberculosis)
2 Amend section twenty-six hundred eighty-six (2686), code 1931, by
3 striking from line seven (7) the word “three” and substituting
4 therefor the word “three-fourths”.

1 Sec. 6. (Fair Ground Fund) Amend section twenty-nine hundred
2 five (2905), code 1931, by striking from line three (3) the word
3 “one-half” and substituting therefor the word “one-eighth”.

1 Sec. 7. (Fair Ground Fund) Amend section twenty-nine hundred
2 nine (2909), code 1931, by striking from line five (5) the word
3 “one-half” and substituting therefor the word “one-eighth”.

1 Sec. 8. (County Fund for Income) Amend section thirty-six
2 hundred four (3604), code 1931, by striking from lines two (2) and
3 three (3) the words “one and one-half” and substituting therefor
4 the words “three hundred seventy-five thousandths”.

1 Sec. 9. (Widow’s Pension) Amend section thirty-six hundred
2 forty-one-b one (3641-b1), code 1931, by striking from line four
3 (4) the word “one” and substituting therefor the word “one-fourth”.

1 Sec. 10. (Juvenile Fund) Amend section thirty-six hundred
2 fifty-four (3654), code 1931, by striking from line two (2) the
3 word “one” and substituting therefor the word “one-fourth”.

1 Sec. 11. (County High School Fund) Amend section four thou-
2 sand eighty-three (4083), code 1931, by striking from line eight
3 (8) the word “one” and substituting therefor the word “one-fourth”.

1 Sec. 12. (Schoolhouse Fund) Amend section forty-two hundred

2 seventeen (4217) paragraph seven (7), code 1931, by striking from
3 line one (1) the word “ten” and substituting therefor the words
4 “two and one-half”.

1 Sec. 13. (Special Subdistrict Schoolhouse Tax) Amend section
2 forty-two hundred nineteen (4219), code 1931, by striking from line
3 eight (8) the word “fifteen” and substituting therefor the words
4 “three and three-fourths”.

1 Sec. 14. (Teacher’s Pension Fund) Amend section forty-three
2 hundred forty-six (4346), code 1931, by striking from line three
3 (3) the word “two-tenths” and substituting therefor the word “one-
4 twentieth”.

1 Sec. 15. (Purchase Site) Amend section forty-three hundred
2 sixty-three (4363), code 1931, by striking from line nine (9) the
3 word “four” and substituting therefor the word “one”.

1 Sec. 16. (School Use of Library) Amend section forty-three
2 hundred ninety-one (4391), code 1931, by striking from line ten
3 (10) the word “one” and substituting therefor the word “one-fourth”.

1 Sec. 17. (School) Amend section forty-three hundred ninety-
2 five (4395), code 1931, by striking from line three (3) the word
3 “one” and substituting therefor the word “one-fourth”.

4 Further amend said section by striking from line four (4)
5 the word “three” and substituting therefor the word “three-fourths”.

1 Sec. 18. (Playgrounds) Amend section forty-four hundred
2 thirty-five (4435), code 1931, by striking from line twenty (20)
3 the word “two” and substituting therefor the word “one-half”.

1 Sec. 19. (Secondary Roads) Amend section forty-six hundred

2 forty-four-c six (4644-c6), code 1931, by striking from line four
3 (4) the word “two” and substituting therefor the word “one-half”.

1 Sec. 20. (Optional Construction) Amend section forty-six
2 hundred forty-four-c seven (4644-c7), code 1931, by striking from
3 line four (4) the words “two and one-half” and substituting there-
4 for the word “five-eighths”.

1 Sec. 21. (Mandatory Maintenance) Amend section forty-six hun-
2 dred forty-four-c eleven (4644-c11), code 1931, by striking from
3 line five (5) the word “five” and substituting therefor the words
4 “one and one-fourth”.

5 Further amend said section by striking from line eight
6 (8) the words “seven and one-half” and substituting therefor the
7 words “one and seven-eighths”.

1 Sec. 22. (Optional Maintenance) Amend section forty-six hun-
2 dred forty-four-c twelve (4644-c12), code 1931, by striking from
3 line four (4) the word “twelve” and substituting therefor the
4 word “three”.

1 Sec. 23. (Mandatory Levy) Amend section forty-six hundred
2 forty-four-c fifteen (4644-c15), code 1931, by striking from line
3 three (3) the words “two and one-half” and substituting therefor
4 the word “five-eighths”.

1 Sec. 24. (Road Bond) Amend section forty-six hundred eighty-
2 two (4682), code 1931, by striking from line (4) the word “one”
3 and substituting therefor the word “one-fourth”.

1 Sec. 25. (Specials) Amend section fifty-two hundred sixty-
2 eight (5268), code 1931, by striking from line eleven (11) the word

3 “one” and substituting therefor the word “one-fourth”.

1 Sec. 26. (Tax for Bonded Indebtedness) Amend section fifty-
2 two hundred eighty-four (5284), code 1931, by striking from line
3 three (3) the word “three” and substituting therefor the word “three-
4 fourths”.

1 Sec. 27. (Additional Tax to Pay Interest) Amend section
2 fifty-two hundred ninety-two (5292), code 1931, by striking from
3 line ten (10) the word “one” and substituting therefor the word
4 “one-fourth”.

1 Sec. 28. (Poor Fund) Amend section fifty-three hundred thir-
2 ty-seven (5337), code 1931, by striking from line seven (7), the
3 word “three” and substituting therefor the word “three-fourths”.

1 Sec. 29. (County Hospital) Amend section fifty-three hundred
2 fifty-three (5353), code 1931, by striking from line four (4) the
3 word “two” and substituting therefor the word “one-half”.

4 Further amend said section by striking from line six (6)
5 the word “two” and substituting therefor the word “one-half”.

6 Further amend said section by striking from line twelve
7 (12) the word “five” and substituting therefor the words “one and
8 one-fourth”.

1 Sec. 30. (County Ward in Public or Private Hospital) Amend
2 section fifty-three hundred sixty-seven (5367), code 1931, by
3 striking from line nine (9) the words “one-half of one” and sub-
4 stituting therefor the words “one hundred twenty-five thousandths”.

1 Sec. 31. (Soldiers' Relief) Amend section fifty-three hund-
2 red eighty-five (5385), code 1931, by striking from line one (1)

3 the word “one” and substituting therefor the word “one-fourth”.

1 Sec. 32. (Tax for Non-owned Cemeteries) Amend section fif-
2 ty-five hundred sixty-two (5562), code 1931, by striking from line
3 two (2) the word “one” and substituting therefor the word “one-
4 fourth”.

1 Sec. 33. (Township Fire Equipment) Amend section fifty-five
2 hundred seventy-c two (5570-c2), code 1931, by striking from line
3 two (2) the word “one” and substituting therefor the word “one-
4 fourth”.

1 Sec. 34. (Hall for Townships) Amend section fifty-five hun-
2 dred seventy-five (5575), code 1931, by striking from line five (5)
3 the word “three” and substituting therefor the word “three-fourths”.

1 Sec. 35. (Hall for Townships) Amend section fifty-five hun-
2 dred eighty-one (5581), code 1931, by striking from line five (5)
3 the word “one-half” and substituting therefor the word “one-eighth”.

1 Sec. 36. (Purchase of Property and Equipment) Amend section
2 fifty-seven hundred sixty-seven (5767), code 1931, by striking from
3 line eight (8) the words “one and one-half” and substituting there-
4 for the word “three-eighths”.

1 Sec. 37. (General Park Purposes) Amend section fifty-seven
2 hundred ninety-two (5792), code 1931, by striking from line four
3 (4) the words “two and one-half” and substituting therefor the
4 word “five-eighths”.

1 Sec. 38. (Additional Levy for Parks) Amend section fifty-
2 seven hundred ninety-three (5793), code 1931, by striking from
3 line eight (8) the word “five” and substituting therefor the words

4 “one and one-fourth”.

1 Sec. 39. (River Front) Amend section fifty-eight hundred
2 twenty-two (5822), code 1931, by striking from line twenty-nine
3 (29) the word “two” and substituting therefor the word “one-half”.

1 Sec. 40. (Band) Amend section fifty-eight hundred thirty-
2 five (5835), code 1931, by striking from line four (4) the word
3 “two” and substituting therefor the word “one-half”.

4 Further amend said section by striking from line eleven
5 (11) the word “one-half” and substituting therefor the word “one-
6 eighth”.

1 Sec. 41. (Band Tax) Amend section fifty-eight hundred thir-
2 ty-eight, (5838), code 1931, by striking from line six (6), the word
3 “two” and substituting therefor the word “one-half”.

1 Sec. 42. (Township Tax) Amend section fifty-eight hundred
2 sixty-two (5862), code 1931, by striking from line four (4) the
3 word “one” and substituting therefor the word “one-fourth”.

1 Sec. 43. (County Tax) Amend section fifty-eight hundred six-
2 ty-three (5863), code 1931, by striking from line four (4) the word
3 “one” and substituting therefor the word “one-fourth”.

1 Sec. 44. (Bridge Contract) Amend section fifty-eight hundred
2 eighty-nine (5889), code 1931, by striking from line thirty-three
3 (33) the word “ten” and substituting therefor the words “two and
4 one-half”.

1 Sec. 45. (Dock Fund) Amend section fifty-nine hundred two
2 (5902), paragraph (10), code 1931, by striking from line eight
3 (8) the word “two” and substituting therefor the word “one-half”.

4 Further amend said section by striking from line six-
5 teen (16) the word “two” and substituting therefor the word “one-
6 half”.

1 Sec. 46. (Airport Levy) Amend section fifty-nine hundred
2 three-c five (5903-c5), code 1931, by striking from line ten (10)
3 the word “one” and substituting therefor the word “one-fourth”.

4 Further amend said section by striking from line thirteen
5 (13) the word “three” and substituting therefor the word “three-
6 fourths”.

7 Further amend said section by striking from line fifteen
8 (15) the word “five” and substituting therefor the words “one and
9 one-fourth”.

1 Sec. 47. (Tax Permissible) Amend section fifty-nine hundred
2 fifteen (5915), code 1931, by striking from line nine (9) the
3 word “two” and substituting therefor the word “one-half”.

1 Sec. 48. (Tax for Lighting Streets) Amend section fifty-
2 nine hundred forty-nine-a two (5948-a2), code 1931, by striking
3 from line six (6) the word “two” and substituting therefor the
4 word “one-half”.

1 Sec. 49. (Roadway District Fund) Amend section six thousand
2 forty-three (6043), code 1931, by striking from line seven (7) the
3 word “ten” and substituting therefor the words “two and one-half”.

4 Further amend said section by striking from line nine (9)
5 the word “fifteen” and substituting therefor the words “three and
6 three-fourths”.

1 Sec. 50. (Roads) Amend section six thousand seventy-five

2 (6075), code 1931, by striking from line twelve (12) the word “one”
3 and substituting therefor the word “one-fourth”.

1 Sec. 51. (Special Tax for Flood Protection) Amend section
2 sixty-one hundred (6100), code 1931, by striking from line nine-
3 teen (19) the word “five” and substituting therefor the words “one
4 and one-fourth”.

1 Sec. 52. (Sinking Fund, Water Works) Amend section sixty-
2 one hundred fifty-two (6152), code 1931, by striking from line
3 five (5) the word “two” and substituting therefor the word “one-
4 half”.

5 Further amend said section by striking from line four-
6 teen (14) the word “two” and substituting therefor the word “one-
7 half”.

1 Sec. 53. (Sinking Fund for Waterworks) Amend section six-
2 ty-one hundred fifty-four (6154), code 1931, by striking from line
3 eight (8) the word “two” and substituting therefor the word “one-
4 half”.

1 Sec. 54. (Fixing Water Rate) Amend section sixty-one hundred
2 fifty-nine (6159), code 1931, by striking from line four (4) the
3 word “five” and substituting therefor the words “one and one-
4 fourth”.

5 Further amend said section by striking from line five
6 (5) the word “two” and substituting therefor the word “one-half”.

1 Sec. 55. (Acquiring Waterworks) Amend section sixty-one
2 hundred sixty-four (6164), code 1931, by striking from line five
3 (5) the word “five” and substituting therefor the words “one and

4 one-fourth”.

1 Sec. 56. (General—Cities and Towns) Amend section sixty-
2 two hundred seven (6207), code 1931, by striking from line five
3 (5) the word “ten” and substituting therefor the words “two and
4 one-half”.

1 Sec. 57. (Road Dragging) Amend section sixty-two hundred
2 eight (6208), code 1931, by striking from line (4) the word “one”
3 and substituting therefor the word “one-fourth”.

1 Sec. 58. (City, Bridge Fund) Amend section sixty-two hun-
2 dred nine (6209), code 1931, by striking from line three (3) para-
3 graph one (1) the word “four” and substituting therefor the word
4 “one”.

5 Further amend said section by striking from line two
6 (2) paragraph two (2) the word “three” and substituting therefor
7 the word “three-fourths”.

8 Further amend said section by striking from line four
9 (4) paragraph three (3) the word “five” and substituting therefor
10 the words “one and one-fourth”.

1 Sec. 59. (Road Tax) Amend section sixty-two hundred ten
2 (6210), code 1931, by striking from line thirteen (13), the word
3 “five” and substituting therefor the words “one and one-fourth”.

1 Sec. 60. (Grading Fund) Amend section sixty-two hundred
2 eleven (6211), paragraph one (1), code 1931, by striking from line
3 one (1) the word “three” and substituting therefor the word “three-
4 fourths”.

5 Further amend said section by striking from subsection

6 two (2), line one (1) the word “five” and substituting therefor
7 the words “one and one-fourth”.

8 Further amend said section by striking from subsection
9 three (3), line one (1) the word “five” and substituting therefor
10 the words “one and one-fourth”.

11 Further amend said section by striking from subsection
12 five (5), line two (2) the word “five” and substituting therefor
13 the words “one and one-fourth”.

14 Further amend said section by striking from subsection
15 six (6), line two (2) the word “five” and substituting therefor
16 the words “one and one-fourth”.

17 Further amend said section by striking from subsection
18 seven (7), line one (1) the word “five” and substituting therefor
19 the words “one and one-fourth”.

20 Further amend said section by striking from subsection
21 eight (8), line one (1) the words “one and one-half” and substi-
22 tuting therefor the word “three-eighths”.

23 Further amend said section by striking from subsection
24 nine (9), line four (4) the word “ten” and substituting therefor
25 the words “two and one-half”.

26 Further amend said subsection by striking from line six
27 (6) the word “five” and substituting therefor the words “one and
28 one-fourth”.

29 Further amend said section by striking from subsection
30 ten (10), line two (2) the word “five” and substituting therefor
31 the words “one and one-fourth”.

32 Further amend said subsection by striking from line
33 four (4) the word “seven” and substituting therefor the words “one
34 and three-fourths”.

35 Further amend said section by striking from subsection
36 thirteen (13), line two (2) the word “one” and substituting there-
37 for the word “one-fourth”.

38 Further amend said section by striking from subsection
39 fourteen (14), line two (2) the word “one” and substituting there-
40 for the word “one-fourth”.

41 Further amend said subsection by striking from line two
42 (2) the word “three” and substituting therefor the word “three-
43 fourths”.

44 Further amend said section by striking from subsection
45 fifteen (15), lines two (2) and three (3) the word one-half” and
46 substituting therefor the word “one-eighth”.

47 Further amend said section by striking from subsection
48 sixteen (16), line one (1) the word “two” and substituting there-
49 for the word “one-half”.

50 Further amend said section by striking from subsection
51 seventeen (17), line seven (7) the word “five” and substituting
52 therefor the words “one and one-fourth”.

53 Further amend said section by striking from subsection
54 eighteen (18), line seven (7) the word “five” and substituting
55 therefor the words “one and one-fourth”.

56 Further amend said section by striking from subsection
57 nineteen (19), line two (2) the word “five” and substituting

58 therefor the words “one and one-fourth”.

59 Further amend said section by striking from subsection
60 twenty (20), line three (3) the word “three” and substituting
61 therefor the word “three-fourths”.

62 Further amend said section by striking from subsection
63 twenty-one (21), line three (3) the word “one” and substituting
64 therefor the word “one-fourth”.

65 Further amend said section by striking from subsection
66 twenty-two (22), line two (2) the word “three” and substituting
67 therefor the word “three-fourths”.

68 Further amend said section by striking from subsection
69 twenty-three (23), line two (2) the word “five” and substituting
70 therefor the words “one and one-fourth”.

71 Further amend said section by striking from subsection
72 twenty-five (25), line one (1) the word “two” and substituting
73 therefor the word “one-half”.

74 Further amend said section by striking from subsection
75 twenty-six (26), line two (2) the word “three” and substituting
76 therefor the word “three-fourths”.

77 Further amend said subsection by striking from line five
78 (5) the word “five” and substituting therefor the words “one and
79 one-fourth”.

80 Further amend said section by striking from subsection
81 twenty-seven (27), line one (1) the word “five” and substituting
82 therefor the words “one and one-half”.

83 Further amend said section by striking from subsection

84 twenty-eight (28), line two (2) the word “two” and substituting
85 therefor the word “one-half”.

86 Further amend said sub-section by striking from line
87 five (5) the word “five” and substituting therefor the words “one
88 and one-fourth”.

89 Further amend said section by striking from subsection
90 twenty-nine (29), line two (2) the word “one” and substituting
91 therefor the word “one-fourth”.

92 Further amend said section by striking from subsection
93 thirty (30), line two (2) the word “five” and substituting therefor
94 the words “one and one-fourth”.

95 Further amend said subsection by striking from line four
96 (4) the word “seven” and substituting therefor the words “one and
97 three-fourths”.

1 Sec. 61. (Sewer Main) Amend section sixty-two hundred thir-
2 teen (6213), code 1931, by striking from line three (3) the word
3 “five” and substituting therefor the words “one and one-fourth”.

4 Further amend said section by striking from line eight
5 (8) the word “eight” and substituting therefor the word “two”.

1 Sec. 62. (Park for Cities over 85,000) Amend section sixty-
2 two hundred fourteen (6214), code 1931, by striking from line four
3 (4) the word “one-half” and substituting therefor the word “one-
4 eighth”.

1 Sec. 63. (Police Pension Fund) Amend section sixty-three
2 hundred ten (6310), code 1931, by striking from line five (5) the
3 word “one-half” and substituting therefor the word “one-eighth”.

4 Further amend said section by striking from line ten (10)
5 the word “two” and substituting therefor the word “one-half”.

1 Sec. 64. (Parks and Cemeteries) Amend section sixty-five
2 hundred seventy-eight (6578), code 1931, by striking from line
3 five (5) the word “two and five-tenths” and substituting therefor
4 the word “five-eighths”.

1 Sec. 65. (Equipment for Police—Special Charter Cities)
2 Amend section sixty-five hundred eighty-eight (6588), code 1931,
3 by striking from line four (4) the word “one” and substituting
4 therefor the word “one-fourth”.

5 Further amend said section by striking from line twelve
6 (12) the word “forty-eight” and substituting therefor the word
7 “twelve”.

1 Sec. 66. (Garbage Plant Tax) Amend section sixty-five hun-
2 dred ninety-two (6592), code 1931, by striking from line five (5)
3 the word “one” and substituting therefor the words “one and one-
4 fourth”.

5 Further amend said section by striking from line twelve
6 (12) the word “forty-eight” and substituting therefor the word
7 “twelve”.

1 Sec. 67. (Road Tax) Amend section sixty-five hundred ninety-
2 nine (6599), code 1931, by striking from line twelve (12) the word
3 “two” and substituting therefor the word “one-half”.

1 Sec. 68. (Tax for Fire Department) Amend section sixty-six
2 hundred (6600), code 1931, by striking from line four (4) the
3 word “six” and substituting therefor the words “one and one-half”.

1 Sec. 69. (Election Tax) Amend section sixty-six hundred
2 three (6603), code 1931, by striking from line twenty-seven (27),
3 the word “five” and substituting therefor the words “one and one-
4 fourth”.

1 Sec. 70. (Swimming Pools and Paving) Amend section sixty-
2 six hundred seven (6607), code 1931, by striking from line five
3 (5) the word “one-half” and substituting therefor the words “one-
4 eighth”.

5 Further amend said section by striking from line eleven
6 (11) the word “one-half” and substituting therefor the word “one-
7 eighth”.

1 Sec. 71. (Road Tax) Amend section sixty-six hundred ten
2 (6610), code 1931, by striking from line thirty-seven (37) the
3 word “one” and substituting therefor the word “one-fourth”.

1 Sec. 72. (Water Front Improvement Fund) Amend section
2 sixty-eight hundred twenty-three (6823), code 1931, by striking
3 from line eight (8) the word “one” and substituting therefor the
4 word “one-fourth”.

1 Sec. 73. (General-Special Charter Cities) Amend section
2 sixty-eight hundred fifty-five (6855), code 1931, by striking from
3 line four (4) the word “ten” and substituting therefor the words
4 “two and one-half”.

1 Sec. 74. (Grading Fund) Amend section sixty-eight hundred
2 fifty-six (6856) paragraph one (1), code 1931, by striking from
3 line one (1) the word “three” and substituting therefor the word
4 “three-fourths”.

5 Further amend said section by striking from subsection
6 two (2), line two (2), the word “three” and substituting therefor
7 the word “three-fourths”.

8 Further amend said section by striking from subsection
9 three (3), line one (1), the word “five” and substituting therefor
10 the words “one and one-fourth”.

11 Further amend said subsection by striking from line fif-
12 teen (15) the word “five” and substituting therefor the words “one
13 and one-fourth”.

14 Further amend said section by striking from subsection
15 four (4), line one (1), the word “five” and substituting therefor
16 the words “one and one-fourth”.

17 Further amend said section by striking from subsection
18 five (5), line two (2) the word “two” and substituting therefor
19 the word “one-half”.

20 Further amend said section by striking from subsection
21 seven (7), line one (1) the word “five” and substituting therefor
22 the words “one and one-fourth”.

23 Further amend said section by striking from subsection
24 eight (8), line one (1) the word “five” and substituting therefor
25 the words “one and one-fourth”.

26 Further amend said section by striking from subsection
27 eleven (11), line one (1), the word “two” and substituting there-
28 for the word “one-half”.

1 Sec. 75, (Actual, Assessed and Taxable Value) That section
2 seventy-one hundred nine (7109), code 1931, be amended by striking

3 from lines four (4) and five (5) the words “shall be assessed
4 twenty-five (25) per cent of such actual value” and substituting
5 therefor the words “the value of the property upon which the tax
6 rate shall be applied shall be the assessed value” and wherever
7 in the code the terms “actual value” and “taxable value” are used,
8 such shall be construed to mean “assessed value”.

1 Sec. 76. (Forest and Fruit Reservation) That section sev-
2 enty-one hundred ten (7110), code 1931, be amended by striking
3 from line three (3) the word “one” and substituting therefor the
4 word “four”.

1 Sec. 77. (General County) Amend section seventy-one hundred
2 seventy-one (7171), code 1931, by striking from line ten (10)
3 the word “six” and substituting therefor the words “one and one-
4 half”.

1 Sec. 78. (Court Expense) Amend section seventy-one hundred
2 seventy-two (7172), code 1931, by striking from line sixteen (16)
3 the word “three” and substituting therefor the word “three-fourths”.

1 Sec. 79. (Orphan’s Home) Amend section seventy-one hundred
2 seventy-three (7173), code 1931, by striking from lines two (2)
3 and three (3) the word “one-half” and substituting therefor the
4 word “one-eighth”.

1 Sec. 80. (Maintenance of Levees) Amend section seventy-
2 seven hundred fifty (7750), code 1931, by striking from line twelve
3 (12) the word “fifty” and substituting therefor the words “twelve
4 and one-half”.

1 Sec. 81. (Benevolent Institutions) Amend section ten thou-

2 sand one hundred ninety (10,190), code 1931, by striking from
3 line sixteen (16), the word “three” and substituting therefor the
4 word “three-fourths”.

1 Sec. 82. (Annuity on Gift or Bequest) Amend section ten
2 thousand one hundred ninety-one (10,191), code 1931, by striking
3 from line six (6) the word “three” and substituting therefor the
4 word “three-fourths”.

1 Sec. 83. (Annuity on Gift or Bequest) Amend section ten
2 thousand one hundred ninety-four (10,194), code 1931, by strik-
3 ing from line nine (9) the word “three” and substituting there-
4 for the word “one”.

1 Sec. 84. (Annuity on Gift or Bequest) Amend section ten
2 thousand one hundred ninety-five (10,195), code 1931, by striking
3 from line four (4) the word “three” and substituting therefor the
4 word “three-fourths”.

1 Sec. 85. (Annuity on Gift or Bequest) Amend section ten
2 thousand one hundred ninety-six (10,196), code 1931, by striking
3 from line five (5) the word “three” and substituting therefor the
4 word “three-fourths”.

1 Sec. 86. (Court Buildings) Amend section ten thousand six
2 hundred ninety-two (10,692), code 1931, by striking from line
3 eight (8) the word “one” and substituting therefor the word “one-
4 fourth”.

1 Sec. 87. Wherever in the code of 1931 a tax rate on real
2 and personal property, except on moneys and credits, is authorized,
3 said rate shall be divided by four (4), so as to adjust said

4 tax rate according to the revised system of assessed valuations
5 as herein provided.

1 Sec. 88. This act being deemed of immediate importance shall
2 be in full force and effect after its passage and publication
3 in the....., a newspaper published at.....
4 Iowa, in the....., a newspaper published at
5, Iowa.