

*County - South  
Township  
Taxation*

## A BILL FOR

An Act to repeal sections five hundred twenty-five (525), twenty-six hundred sixteen (2616), forty-four hundred twenty-six (4426), forty-six hundred forty-four c-fifty-eight (4644-c58), forty-six hundred forty-four c-fifty-nine (4644-c59), forty-six hundred forty-four c-sixty-one (4644-c61), fifty-five hundred seventy-three (5573), fifty-six hundred fifty-six (5656), fifty-six hundred sixty-nine (5669), fifty-six hundred seventy-three (5673), sixty-nine hundred fifty-six (6956) to sixty-nine hundred eighty-three (6983), inclusive, sixty-nine hundred ninety-seven (6997) to seven thousand six (7006), inclusive, seven thousand eight (7008), seven thousand seventeen d-two (7017-d2), seven thousand twenty-six (7026) to seven thousand thirty (7030), inclusive, seventy-one hundred six (7106) to seventy-one hundred twelve (7112), inclusive, seventy-one hundred fourteen (7114), seventy-one hundred fifteen (7115), seventy-one hundred sixteen (7116), seventy-one hundred eighteen (7118) to seventy-one hundred twenty-three (7123), seventy-one hundred twenty-five (7125) to seventy-one hundred thirty (7130), inclusive, seventy-one hundred thirty-two (7132), seventy-two hundred seventeen (7217), seventy-two hundred nineteen (7219), Code, 1931, including all amendments thereto, and to enact a substitute therefor; all relating to and providing for the listing and assessment of property for taxation to eliminate township, town and city assessors, and to repeal all laws or parts of laws in conflict with this act.

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

- 1 Section 1. In order to facilitate the listing of per-
- 2 soal property, moneys, credits, investments in bonds,
- 3 stocks, joint stock companies or otherwise, each person,
- 4 firm or corporation, except those whose property is listed
- 5 for assessment by the state board of assessment and review,
- 6 shall make a return thereof under oath to the county auditor
- 7 on the first Monday in April, or on or before the first

8 day of May of any year, the same to be made on the blanks  
9 prescribed by order of the state board of assessment and  
10 review for such purposes, which the auditor shall have  
11 supplied at his office for the use of persons required  
12 to list such property. The county auditor may mail or  
13 distribute such blanks prior to the first Monday in Jan-  
14 uary to the persons, firms, or corporations, required to  
15 list such property, or may place listing blanks at con-  
16 venient places in each taxing subdivision. Each person,  
17 firm or corporation required by law shall correctly list  
18 all property on such blanks giving the true value thereof  
19 in money and correctly give all information asked and  
20 required by the printed forms herein provided for.

1 Sec. 2. The person, firm or corporation making such  
2 return for taxation shall subscribe and make oath to the  
3 correctness of all matters contained therein, and such  
4 oath may be administered by any county auditor or deputy,  
5 or by any officer authorized by law to administer an oath,  
6 such notarial charge not to exceed ten cents, after which  
7 same shall be delivered in person or by mail to the county  
8 auditor, on or before the first day of April.

1 Sec. 3. Any person required by law to list such property  
2 for taxation, who fails or neglects to do so, as required  
3 by this act shall be deemed guilty of a misdemeanor and  
4 punishable as provided by law.

5 The provisions of this act shall not apply to public

6 utilities, the listing and return of the property of which  
7 is otherwise provided by law.

1 Sec. 4. The listing of all personal property, moneys,  
2 credits, investments in bonds, stocks, joint stock companies,  
3 or otherwise, except the stock in trade of transient per-  
4 sons, shall be made between the first Monday of February  
5 and the first day of April annually, except as otherwise  
6 provided. The valuation is as of the day preceding the first  
7 day of January annually.

1 Sec. 5. Each county is hereby made the unit for the  
2 listing and assessing of personal property herein desig-  
3 nated for taxation purposes. The county auditor in addition  
4 to his other duties, shall list and value for taxation  
5 all such property within his county, provided that nothing  
6 herein shall affect the power conferred upon the state  
7 board of assessment and review in the matter of the valua-  
8 tion and assessment of the property of any public utility.

1 Sec. 6. In the year 1933 and in every fourth year  
2 thereafter, it shall be the duty of the county auditor to  
3 list all the real estate situated in the county; provided,  
4 that if the real property in any county or subdivision  
5 thereof has been reappraised in the year 1934 or there-  
6 after and upon the application of the county auditor of  
7 said county, the board of assessment and review of Iowa  
8 finds that the real property in said county or of sub-  
9 division thereof is appraised at its true value in

10 money, then there shall be no general re-assessment of  
11 property in said county or subdivisions that year.

1     Sec. 7. Sections five hundred twenty-five (525),  
2 twenty-six hundred sixteen (2616), forty-four hundred  
3 twenty-six (4426), forty-six hundred forty-four c-fifty  
4 eight (4644-c58), forty-six hundred forty-four c-fifty-  
5 nine (4644-c59), forty-six hundred forty-four c-sixty-one  
6 (4644-c61), fifty-five hundred seventy-three (5573), fifty-  
7 six hundred fifty-six (5656), fifty-six hundred sixty-nine  
8 (5669), fifty-six hundred seventy-three (5673), sixty-nine  
9 hundred fifty-six (6956), to sixty-nine hundred eighty-  
10 three (6983) inclusive, sixty-nine hundred ninety-seven  
11 (6997), to seven thousand six (7006) inclusive, seven  
12 thousand eight (7008), seven thousand seventeen d-two  
13 (7017-d2), seven thousand twenty-six (7026), to seven  
14 thousand thirty (7030) inclusive, seventy-one hundred six  
15 (7106), to seventy-one hundred twelve (7112), inclusive,  
16 seventy-one hundred fourteen (7114), to seventy-one hun-  
17 dred sixteen (7116), inclusive, seventy-one hundred eight-  
18 een (7118) to seventy-one hundred twenty-three (7123),  
19 inclusive, seventy-one hundred twenty-five (7125) to  
20 seventy-one hundred thirty (7130), inclusive, seventy-  
21 one hundred thirty-two (7132), seventy-two hundred seven-  
22 teen (7217), seventy-two hundred nineteen (7219), Code,  
23 1931, including all amendments thereto, and all laws or  
24 parts of laws in conflict with this bill are hereby re-  
25 pealed.