

CHAPTER 138.

CONSOLIDATION OF TAXES.

APRIL 14. AN ACT to Consolidate Taxes which are Uniform in Civil Townships and Independent School-Districts, and to Amend Section 746 of the Revision of 1860.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That all taxes which are uniform throughout any civil township or independent school-district, in each and every county of this State, shall be formed into a single tax, entered upon the tax-list in a single column, and denominated a consolidated tax; and that each tax-receipt shall show the per centum levied for each separate fund.

Uniform taxes to be consolidated tax;

tax-receipt to show per centum;

SEC. 2. That section 746 of the Revision of 1860 be, and the same is, hereby amended, so as to read as follows: "Section 746. At their regular meeting in September in each and every year, the board of supervisors shall levy the requisite tax for the current year in accordance with law, and shall record the same in the proper book, and it shall be the duty of the county auditor, as soon as practicable, to complete the tax-list by carrying out in a column by itself the consolidated tax, road-tax, polls, irregular tax (if any be levied), and total tax, and after adding up each column of said taxes, he shall apportion the consolidated tax among the respective funds to which it belongs, according to the number of mills levied for each of said funds, and shall carry forward the several amounts showing a summary of the total amount of each distinct tax.

county auditor's duty;

apportionment of consolidated tax among funds.

SEC. 3. The treasurer of each and every county shall, on or before the tenth day of each month, apportion the consolidated tax of each civil township or independent school-district in his county, collected during the preceding month, among the several funds to which it belongs, according to the number of mills levied for each fund contained in said consolidated tax, and having entered the amount of tax for each fund, including other taxes collected during the preceding month, upon his cash account, he shall report the amount of each distinct tax to the county auditor, who shall charge him up with the same.

Apportionment of tax collected by county treasurer.

SEC. 4. That all acts, or parts of acts, inconsistent with this act be, and the same are hereby repealed.

Repealing clause.

Approved, April 14, 1870.