CHAPTER 109.

RELATIVE TO EQUALIZATION OF PROPERTY.

H. F. 261.

AN ACT to Amend Section 831, Chapter 1, Title 6 of the Code of Iowa in Relation to Boards of Equalization.

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

Code, § 831 amended: appeals to be taken in 60 days.

SECTION 1.   That section 831 of the Code of Iowa be amended as follows: by adding to the end of said section 831 the following words: "Within sixty days after the adjournment of such board of equalization but not afterward."

Assessor to inform parties of amount and notify them to appear if aggrieved.

SEC. 2.   The assessor shall, before administering the oath or affirmation as is provided in section 824 of the Code to the person assessed, inform him of the valuation put upon his property, and notify him that if he feels aggrieved to appear before the board of equalization and show why the assessment should be changed.

Duty of board of equalization.

SEC. 3.   At the first meeting of the board of equalization of any township, town, or city, they shall decide what assessment should in their opinion be raised, and make an alphabetical list of names of the individuals whose assessment it is proposed to raise, and post a copy of the same in a conspicuous place in the office or place of meeting of said board and also in each post-office located in said township, town, or city, and the board shall, if in their opinion some assessments should be raised, hold an adjourned meeting with at least one week intervening after posting of said notices before final action thereon, which notices shall state the time and place of holding such adjourned meeting.

Publication.

SEC. 4.   This act, being deemed of immediate importance, *it* shall take effect and be in force from and after its publication in the Iowa State Register and Iowa State Leader, newspapers published at Des Moines, Iowa.

Approved, March 24, 1880.

I hereby certify that the foregoing act was published in the *Iowa State Register*, March 30, and in the *Iowa State Leader*, April 1, 1880.
J. A. T. HULL, *Secretary of State.*