

at a rate not exceeding the sum of two thousand dollars per annum, and all necessary expenses while necessarily away from his office, in the discharge of his official duties, to be paid as other officers, out of the treasury of the state.

SEC. 7. Moneys collected from delinquents shall be paid at once into the state treasury. The principal of the fund shall be kept by the treasurer of state and shall be drawn out for the purpose of investment as hereinbefore provided upon the order of the board of trustees subject to such restrictions as may be imposed by the attorney general and the state executive council.

Money to be paid into state treasury and principal kept by treasurer of state.

How drawn out.

The treasurer of state shall make monthly reports to the secretary of the board of trustees showing all payments of principal and interest and shall remit to the treasurer of the college all interest then in his hands, as shown by such reports.

Monthly report of treasurer.

SEC. 8. All acts and parts of acts conflicting with the provisions of this act are hereby repealed.

Repealing clause.

SEC. 9. This act being deemed of immediate importance 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.

Publication.

Approved, April 14, 1884.

I hereby certify that the foregoing act was published in the *Iowa State Register* and *Iowa State Leader* April 18, 1884.

J. A. T. HULL, *Secretary of State.*

CHAPTER 194.

TAXES.

AN ACT to Repeal Sections 857, 865, and 866 of the Code, and Enact Substitutes Therefor Providing for Semi-annual Collection of Taxes; Also to Amend Sections 871, 873, 883 and 914 of the Code, and Section 1, of Chapter 79 of the Acts of the Sixteenth General Assembly.

S. F. 13.

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

SECTION 1. That sections 857, 865 and 866 of the code be repealed, and the following enacted in lieu thereof, to-wit:

Code, sections 857, 865 and 866 repealed.

SEC. 857. No demand of taxes shall be necessary, but it shall be the duty of every person subject to taxation to attend at the office of the treasurer, unless otherwise provided, at some time between the first Monday in January and the first day of March following, and pay his taxes in full; or, he may pay the one-half thereof before the first day of March succeeding the levy and the remaining half thereof before the first

Taxes; when due.

Proviso. First install- ment.	Second install- ment.	Proviso.	Apportioned.	Collection by distress and sale.	Delinquent taxes; a lien drawing inter- est.	Personal prop- erty, tax on how collected.	Penalty on delinquent taxes.	Proviso.	Proviso.
<p>day of September following; <i>provided</i>, that in all cases where the half of any taxes has not been paid before the first day of April succeeding the levy thereof, the whole amount of taxes charged against such entry shall become delinquent from the first day of March following such levy; and in case the second installment of any taxes be not paid before the first day of October succeeding its maturity, penalty shall be computed on such installment from the first day of September designating the maturity of such installment; <i>provided also</i>, that in all cases where taxes are paid by installment as herein provided, each of such payments, except road taxes, shall be apportioned among the several funds for which taxes have been assessed, in their proper proportions. And if any one neglect to pay his taxes at or before maturity, as herein provided, the treasurer may make the same by distress and sale of his personal property not exempt from taxation, and the tax-list alone shall be sufficient warrant therefor.</p> <p>SEC. 865. All taxes due and unpaid on the first day of March or the first day of September, shall become delinquent and draw interest as hereinafter provided; and taxes upon real property are hereby made a perpetual lien thereon against all persons except the United States and this state; and taxes due from any person upon personal property shall be a lien upon any real property owned by such person, or to which he may acquire a title; and the treasurer is authorized and directed to collect the delinquent taxes by the sale of any property upon which the taxes are levied, or any other personal or real property belonging to the person to whom the taxes are assessed.</p> <p>SEC. 866. The treasurer shall continue to receive taxes after they become delinquent until collected by distress and sale; and if the one-half of the taxes charged against any entry on the tax-book in the hands of a county treasurer, be not paid before the first day of April after the same has been charged; or if the remaining half of such taxes, has not been paid before the first day of October after its maturity, he shall collect in addition to the tax of each tax-payer so delinquent, as penalty for non-payment, interest, on such delinquent taxes, at the rate of one per cent per month thereafter until paid; <i>provided</i>, that in all cases where the half of any taxes has not been paid before the first day of April after the same has been charged on the tax-books, penalty as above, shall be collected on the whole amount of taxes charged against such entry from the first of March succeeding the levy; and <i>provided also</i>, that the penalty prescribed by this section</p>									

shall not apply upon taxes levied by any court to pay judgment on city or county indebtedness, but upon such taxes no other penalty than the interest, which such judgment draws, shall be collected; and *provided further*, nothing in this chapter shall be construed to alter the present rules governing the collection of road taxes, save that all such tax collected by the county treasurer shall be included in the first installment, and *provided further*, that the penalties provided by this section shall not apply to or be collected upon any taxes levied in aid of the construction of any railroad in this state.

Proviso.

SEC. 2. That section 871 of the code be amended by striking out the word "October" where it occurs in the first line of said section and in lieu thereof inserting the word "December." Code, sec. 871 amended.

SEC. 3. That section 873 of the code be amended by striking out the word "September" wherever it occurs in said section and inserting in lieu thereof, the word "November." Code, sec. 873 amended.

SEC. 4. That section 883 of the code be amended by striking out the word October, where it occurs in the tenth line of said section and inserting in lieu thereof the word "December." Code, sec. 883 amended.

SEC. 5. That section 914 of the code be amended by striking out the word "March" where it occurs in the seventh and eighth lines thereof and inserting the word "April;" also, that said section be further amended by striking out the word "November" where it occurs in the ninth line of said section and inserting in lieu thereof the word "December," also by striking out the words "first day of November" where they occur in the tenth line of said section and in lieu thereof inserting the words "tenth day of December."

SEC. 6. That section 1 of chapter 79 of the acts of the sixteenth general assembly, be amended by striking out the word "October" where it occurs in the second line of said section and inserting in lieu thereof the word "December." Acts 16th G. A., sec. 1, ch. 79, amended.

SEC. 7. All acts and parts of acts, so far as inconsistent with this act, are hereby repealed. Repealing clause.

SEC. 8. This act shall take effect and be in force on and after the second Monday in November, A. D. 1884. Time of taking effect.

Approved, April 14, 1884.