

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, March 1, 1898.

G. L. DOBSON,
Secretary of State.

CHAPTER 27.

S. F. 38.

AN ACT to amend section [eight hundred and ninety-one] 891, and section [eight hundred and ninety-two] 892, chapter [eleven] 11, title [five] V, of the code, pertaining to labor on highways.

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

SECTION 1. When to be performed. That section 891, chapter 11, title 5 of the code be, and the same is hereby amended by striking out the word, "September," and inserting in lieu thereof the word, "November."

SEC. 2. Collection of road tax. That section 892, chapter 11, title 5 of the code be, and the same is hereby amended by striking out the word "September" in the twelfth line thereof, and inserting in lieu thereof the word "November."

Approved February 11, 1898.

CHAPTER 28.

H. F. 298.

AN ACT to amend sections nine hundred and fifty-two (952), nine hundred and fifty-three (953), nine hundred and fifty-eight (958), nine hundred and seventy-one (971), nine hundred and seventy-nine (979), and one thousand and twenty (1020) of the code, in relation to cities under special charters.

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

SECTION 1. Library fund—report. That section nine hundred and fifty-two of the code be, and the same is hereby amended by striking out the word "thirty" in the fifth line thereof and inserting in lieu thereof the words "thirty-two." And by striking out the words "and section seven hundred and thirty-two" in the sixth line.

SEC. 2. Library tax. That section nine hundred and fifty-three of the code be, and the same is hereby amended by striking out of the third line thereof the words "one half" and inserting in lieu thereof the word "one."

SEC. 3. Notice and levy of special assessments. That section nine hundred and seventy-one of the code be, and the same is hereby amended by inserting in line 2 thereof, after the word "twenty," the word "one."

SEC. 4. City officers substituted for county officers. That section nine hundred and fifty-eight of the code be, and the same is hereby amended, by inserting after the word "charter" in the sixth line of said section the following: "And wherever the words 'board of supervisors,' 'county auditor or recorder of deeds,' and 'county treasurer,' are used in any section made applicable by chapter fourteen of title V of this code, to cities acting under special charters, the words 'city council,' 'city clerk or recorder,' and 'city collector or treasurer,' shall be respectively substituted."

SEC. 5. Enforcing assessment against railways and street railways. That section nine hundred and seventy-nine of the code be, and the same is hereby amended, by inserting in the fourth line of said section after the words "thirty-five" the words "eight hundred and forty," and by striking out the word "and" before the words "eight hundred and thirty-five" of said section, and by inserting same before the words "eight hundred and forty."

SEC. 6. Collection of taxes. That section ten hundred and twenty of the code be, and the same is hereby amended, by inserting after the word "sections" in the first line of said section, the following: "Fourteen hundred and six, fourteen hundred and seven, fourteen hundred and eight, fourteen hundred and twenty-three, fourteen hundred and thirty four," and by inserting after the word "taxes" in the sixth line of said section, the

words, "And where the word auditor is used, there shall be substituted the words, 'city clerk or recorder.'"

Approved March 30, 1898.

CHAPTER 29.

H. F. 114.

AN ACT to amend subdivision twelve of section one thousand and five (1005) of the "code" in relation to cities under special charters levying a special bridge tax.

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

SECTION 1. **Question submitted.** That subdivision twelve of section one thousand and five (1005) of the "code" be amended by striking out in the third line of subdivision twelve the word "seventy" and inserting in lieu thereof the word "sixty."

Approved February 17, 1898.

CHAPTER 30.

H. F. 199.

AN ACT to amend sections thirteen hundred and five (1305), thirteen hundred and twenty-one (1321), thirteen hundred and sixty (1360), thirteen hundred and sixty-one (1361), and thirteen hundred and seventy-two (1372) of the code, and provide shorter forms for assessors' book and assessment rolls. [Amendatory to title VII, chapter 1 of the code, relating to assessment of taxes.]

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

SECTION 1. **Assessed value not to be entered on roll.** That section thirteen hundred and five (1305) of the code be and is hereby amended:

1. By striking out all of the fourth line after the word "shall."

2. By striking out all after the word "property" in the fifth line down to, and including, the word "and" in the sixth line.

SEC. 2. **Same.** That sec. thirteen hundred and twenty-one (1321) of the code be, and is hereby amended: By striking out all after the word "assessed" in the seventh line of paragraph five down to and including the word "same" in the eighth line, and inserting in lieu thereof the following: viz.—"As provided by section thirteen hundred and five (1305) of this chapter."

SEC. 3. **Assessment rolls on books.** That sec. thirteen hundred and sixty (1360) of the code be and is hereby amended:

1. By striking out all after the word "duplicate" in the fourth line down to and including the word "line" in the fifth line thereof.

2. By striking out the word "shall" at the beginning of the sixth line and inserting in lieu thereof the word "may."

3. By striking from the "assessment roll" all the columns headed "taxable value" except that headed "total taxable value of real estate," and by inserting therein, under column headed "description of personal property," a line for "corporation stock."

4. By striking from "assessment roll form No. 2" the column headed "taxable value."

5. By striking from "assessors book" all columns containing taxable value except the following, viz: "Total taxable value of personal property;" "total taxable value of all property;" and by inserting the word "actual" after "total" in the heading of the twenty-first column; by inserting the word "actual" after the word "net" in the heading of the twenty-fourth column; by inserting immediately after said column another column headed "total taxable value of real estate;" by inserting a column headed "corporation stock;" and by inserting a column headed "merchandise;" also by striking out the columns headed "colts 3 years old" and "horses over 3 years old," and inserting in lieu thereof a column headed "horses 3 years old and over," and by striking out the column headed "work oxen."

SEC. 4. **Same.** That sec. thirteen hundred and sixty one (1361) of the code be and is hereby amended by striking out the words "of taxable" in the ninth line thereof.