

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.