

SEC. 5. Notice of assessments raised. That sec. thirteen hundred and seventy-two (1372) of the code be and is hereby amended by striking out the word "assessed" in the first line thereof.

Approved April 7, 1898.

CHAPTER 31.

H. F. 234.

AN ACT to amend section thirteen hundred and forty-six (1346) of the code, relating to taxation of express companies.

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

SECTION 1. Rate doubled. That section thirteen hundred and forty-six (1346) of the code be and is hereby amended by striking out the words "one dollar" in the 28rd line and inserting in lieu thereof the words "two dollars."

Approved April 12, 1898.

CHAPTER 32.

H. F. 54.

AN ACT to repeal section thirteen hundred and forty-seven [1347] of the code, relating to the taxing of peddlers, and enact a substitute in lieu thereof.

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

SECTION 1. Rate of taxation determined. That section thirteen hundred and forty-seven of the code be and the same is hereby repealed and the following enacted in lieu thereof:

"Peddlers plying their vocation outside a city or town, shall pay an annual county tax of not less than one dollar nor more than fifty dollars as the board of supervisors of any county may provide for that county. Upon application the county auditor shall issue a license for three months upon the payment to him of one fourth of said annual tax. But the board of supervisors of any county may remit the taxes where it is deemed that the articles to be sold are of an educational nature. Nothing in this section shall be held to apply to parties selling their own work or production either by themselves or employes, nor to persons selling at wholesale to merchants, nor to transient vendors of drugs."

SEC. 2. In effect. 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 Des Moines Leader, newspapers published at Des Moines, Ia.

Approved April 7, 1898.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, April 9, 1898.

G. L. DOBSON,
Secretary of State.

CHAPTER 33.

S. F. 57.

AN ACT to amend section one thousand three hundred and seventy-one [1371], of the code, in relation to the duty of township, city, and town assessors.

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

SECTION 1. Correction of assessment rolls. That section one thousand three hundred and seventy-one, of the code, be and the same is hereby amended by striking out the words "assessor's books," in the seventh line, and inserting in lieu thereof the words "assessment rolls."

SEC. 2. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa