

same is hereby amended by striking out in the first line thereof the words, "first Monday in March", and inserting in lieu thereof the words, "second Monday in July"; and by striking out of the eighth (8) and ninth (9) lines of said section the words, "fifteenth day of February", and inserting in lieu thereof the words, "first day of April".

**SEC. 2. Time of transmitting statement to county auditor.** That section thirteen hundred and thirty-seven (1337) of the code be, and the same is hereby amended by striking out of the first and second lines thereof the words, "twenty-fifth day of March", and inserting in lieu thereof the words, "first Monday in August".

**SEC. 3. In effect.** This act, being deemed of immediate importance, shall be in force and effect from and after its publication in the Iowa State Register and the Des Moines Leader, two newspapers published in Des Moines, Iowa.

Approved February 28, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, March 1, 1902.

W. B. MARTIN,  
*Secretary of State.*

## CHAPTER 59.

### TAXES LEVIED ON BUILDINGS AS PERSONAL PROPERTY.

S. F. 21.

AN ACT to amend section fourteen hundred (1400) of the code, making taxes levied on buildings as personal property a lien thereon.

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

**SECTION 1. Lien of Taxes.** That section fourteen hundred (1400) of the code be and the same is hereby amended by adding thereto the following:

"In all cases where buildings are assessed as personal property, the taxes shall be and remain a lien on said buildings from the date of levy until paid."

Approved March 17, 1902.

## CHAPTER 60.

### PLATS OF RAILROAD LINES FILED WITH COUNTY AUDITOR.

H. F. 331.

AN ACT requiring railroad companies to file plats of all lines of railroad owned or operated in the several counties of the state of Iowa with county auditors. (Amendatory of the provisions of chapter one (1), title seven (VII), of the code, relating to the assessment of taxes.)

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

**SECTION 1. Plats—when filed.** That every railroad company owning or operating a line of railroad within this state, shall on or before the first day of August A. D. 1902, place on file in the office of the county auditor of each county in the state, into which any part of the lines of any said company lies, a plat of the lines of said companies within said county, showing the length of their said lines and the area of the land owned or occupied, by said companies in each government sub-division of land, not included within the platted portion of any town or city, within each of said counties, and the length of the said lines within the platted portion of cities and towns. Companies having on file such plats of part or all of their lines, in any of said counties, shall be required to file plats only of that part of their lines not fully shown as above required on the plats now on file. On the first day of