

SEC. 2. Notice of hearing. Such order of court shall not be given until fifteen days notice of the application therefor shall be given to the treasurer of state of the time and place of the hearing of such application, which notice shall be served in the same manner as provided for original notices.

Approved April 10, 1902.

CHAPTER 64.

THE LEVYING, CERTIFYING AND COLLECTION OF ROAD TAX.

H. F. 266.

AN ACT to amend sections fifteen hundred and twenty-eight (1528), fifteen hundred and thirty-three (1533), fifteen hundred and fifty-four (1554) of the code and for the repeal of section fifteen hundred and forty-two (1542) and enacting a substitute therefor, relative to the levying, certifying and collection of road tax.

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

SECTION 1. Rate of property tax for road purposes. That section fifteen hundred and twenty-eight (1528) of the code be amended by striking out the word "amount" in the sixth line of said section and inserting in lieu the word "rate".

SEC 2. Road tax—how expended. That section fifteen hundred and thirty-three (1533) of the code be amended by inserting after the words "road tax" and before the words "to be", in the fourteenth line of said section, the words "locally assessed".

SEC. 3. Delinquent tax certified. That section fifteen hundred and forty-two (1542) of the code be repealed and the following enacted in lieu of the same:

"Section 1542. He shall, on or before the second Monday of November of each year, make out a certified list of all property, including lands, town lots, personal property and property otherwise assessed, including assessments by the executive council on which the road tax has not been paid in full, and the amount of tax charged on each separate assessment or parcel of said property, designating the district in which the same is situated and transmit the same to the county auditor, who shall enter the amount of tax on the lists the same as other taxes, and deliver the same to the county treasurer, charging him therewith which shall be collected in the same manner as county taxes are collected. In case the township clerk shall fail or neglect to make such return, he shall forfeit and pay to the township for road purposes a sum equal to the amount of tax on said property, which may be collected by an action on his bond."

SEC. 4. Report—what to contain. That section fifteen hundred and fifty-four (1554) of the code be amended by inserting after the word "all" and before the word "lands" in the twelfth and fifteenth lines of said section the words "property including".

SEC. 5. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after the publication of the same in the Iowa State Register and the Des Moines Daily Leader, newspapers published at Des Moines, Iowa.

Approved March 25, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, March 27, 1902.

W. B. MARTIN,
Secretary of State.