

## CHAPTER 59.

## PEDDLERS.

S. F. 201.

AN ACT to repeal chapter forty-eight (48), acts of the Thirtieth General Assembly, relating to the vocation of peddlers, defining the term peddlers, so as to include transient merchants and itinerant vendors selling by sample or by taking orders for immediate or future delivery, and to enact a substitute therefor.

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

**SECTION 1. Repealed—peddlers—amount of tax.** That chapter forty-eight (48) acts of the Thirtieth General Assembly, be and the same is hereby repealed and the following is enacted in lieu thereof:

“Peddlers plying their vocation in any county in this state outside of a city or incorporated town, shall pay an annual county tax of twenty-five dollars for each pack peddler or hawkers on foot, fifty dollars for each one horse conveyance, and seventy-five dollars for each two-horse conveyance. Such tax shall be paid to the county treasurer, who shall issue to the person making such payment duplicate receipts therefor and upon presentation of one of same to the county auditor, he shall issue to the person presenting such receipt a license which shall not be transferable authorizing such person to ply the vocation of a peddler in such county for the term of one year from the date thereof. The word ‘peddlers’ under the provisions of this act, and wherever found in the code, shall be held to include and apply to all transient merchants and itinerant vendors selling by sample or by taking orders, whether for immediate or future delivery. The provisions of this act shall not be construed to apply to persons selling at wholesale to merchants, nor to transient vendors of drugs, nor to persons running a huckster wagon, or selling and distributing fresh meats, fish, fruit, or vegetables, nor to persons selling their own work or production either by themselves or employes.”

**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 Register and Leader and the Des Moines Capital, newspapers published in the city of Des Moines, Iowa.

Approved April 5, A. D. 1907.

I hereby certify that the foregoing act was published in the Register and Leader and the Des Moines Capital, April 6, 1907.

W. C. HAYWARD,  
*Secretary of State.*

## CHAPTER 60.

## CORRECTION OF ERRONEOUS ASSESSMENTS.

H. F. 171.

AN ACT to amend section thirteen hundred seventy-three (1373) of the code, relating to the correction of erroneous assessments.

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

**SECTION 1. Complaint to board of review—appeal.** Section thirteen hundred and seventy-three (1373) of the code is amended by adding thereto the following:

“Any officer of a county, city, town, township or school district interested or a taxpayer thereof may in like manner make complaint before said board of

review in respect to the assessment of any property in the township, city or town and an appeal from the action of the board of review in fixing the amount of assessment on any property concerning which such complaint is made, may be taken by any of such aforementioned officers. Such appeal is in addition to the appeal allowed to the person whose property is assessed and shall be taken in the name of the county, city, town, township or school district interested and tried in the same manner, except that the notice of appeal shall also be served upon the owner of the property concerning which the complaint is made and affected thereby or person required to return said property for assessment. Upon trial of any appeal from the action of the board of review fixing the amount of assessment upon any property concerning which complaint is made, the court may increase, decrease or affirm the amount of the assessment appealed from."

**SEC. 2. Pending litigation.** The provisions of this act shall not apply to pending litigation.

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

Approved April 6, A. D. 1907.

I hereby certify that the foregoing act was published in the Des Moines Capital, April 9, 1907, and the Register and Leader, April 10, 1907.

W. C. HAYWARD,  
*Secretary of State.*

## CHAPTER 61.

### CERTIFICATES OF PURCHASE AT TAX SALES.

S. F. 54.

AN ACT relating to the assignment of certificates of purchase at tax sales, and providing for the issuance of duplicate certificates of purchase in case of loss or destruction of original, amending section one thousand four hundred thirty-two (1432) of the code, repealing section one thousand four hundred thirty-three (1433) of the code and enacting a substitute therefor.

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

**SECTION 1. Duplicates issued—when.** Section one thousand four hundred thirty-two (1432) of the code is hereby amended by adding thereto, after the word "described", being the last word of said section, the following:

"And in case of loss of said certificate of purchase, the owner thereof, as appears on record, may, by filing an affidavit of such loss or destruction with the county treasurer, receive a duplicate thereof, which shall take the place of the original certificate and have the same force and effect in law and be subject to the same rules and regulations."

**SEC. 2. Repealed—assignment.** Section one thousand four hundred thirty-three (1433) of the code is hereby repealed and the following is enacted in lieu thereof:

"The certificate of purchase shall be assignable by endorsement and entry in the register of tax sales in the office of county treasurer of the county from which said certificate issued, and when such assignment is so entered in the register of tax sales in the treasurer's office, it shall vest, in the assignee or his legal representatives, all the right and title of the assignor. The statement in the treasurer's deed of the fact of the assignment shall be presumptive evidence thereof."