

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."

**SEC. 3. 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 at Des Moines, Iowa.  
Approved March 19, A. D. 1907.

I hereby certify that the foregoing act was published in the Des Moines Capital, March 21, 1907, and the Register and Leader, March 22, 1907.

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

## CHAPTER 62.

### COLLECTION OF TAXES.

S. F. 61.

AN ACT additional to title seven (VII), chapter two (2), of the code, authorizing county treasurers to commence and prosecute ordinary actions at law for the enforcement of tax liens, and the collection of taxes in addition to all the other remedies now provided by law for the collection of taxes and for the issuance of a writ of attachment in certain cases without bond for the purpose of enforcing the payment of taxes whether due or not due, and collecting the same.

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

**SECTION 1. Actions authorized.** In addition to all other remedies and proceedings now provided by law for the collection of taxes on personal property, the county treasurer is hereby authorized to bring or cause an ordinary suit at law to be commenced and prosecuted in his name for the use and benefit of the county for the collection of taxes from any person, persons, firm or corporation as shown by the tax list in his office, and the same shall be in all respects commenced, tried and prosecuted to final judgment the same as provided by the code for ordinary actions.

**SEC. 2. Statutes applicable—writ of attachment—damages.** All the provisions of chapters one (1) and two (2) of title nineteen (19) of the code and acts amendatory thereto, are hereby made applicable to any proceedings instituted by a county treasurer under the provisions of section one (1) hereof, and a writ of attachment shall be issued upon the county treasurer complying with the provisions of said chapter, for taxes, whether due or not due, except that no bond shall be required from the treasurer or county in such cases, but the county shall be liable for damages, only, as provided by section thirty-eight hundred eighty-seven (3887) of the code.

**SEC. 3. 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 10, A. D. 1907.

I hereby certify that the foregoing act was published in the Register and Leader and the Des Moines Capital, April 13, 1907.

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