

**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.*