

code and make provision for the payment of the bonds and interest thereon as provided by title V of the code.

SEC. 2. Applicable to bond issues heretofore authorized. This act shall be held to apply to any city or town whose qualified electors have heretofore authorized the issuance of such bonds by such election."

Approved April 15, A. D. 1909.

CHAPTER 84.

LISTING OF MONEYS AND CREDITS BY FIDUCIARY.

S. F. 329.

AN ACT to amend section thirteen hundred twelve (1312) of the code relating to the listing of moneys and credits for taxation by persons acting in a fiduciary capacity.

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

SECTION 1. Listing—debts deducted. That section thirteen hundred twelve (1312) of the code be amended by adding the following thereto:

"In listing moneys and credits as herein provided, any administrator, executor, trustee or agent shall be entitled to deductions, as prescribed in section thirteen hundred eleven (1311) of the code, of debts owing by the legatee, devisee, beneficiary or principal to the same extent as such fund might be reduced if it were held by such legatee, devisee, beneficiary or principal who may be entitled to the income on such trust or fiduciary fund."

Approved April 7, A. D. 1909.

CHAPTER 85.

ASSESSMENT AFFIDAVITS.

S. F. 162.

AN ACT amending the law as it appears in section thirteen hundred sixty-one (1361) of the supplement to the code, 1907, and section thirteen hundred fifty-four (1354) and section thirteen hundred fifty-five (1355) of the code, relating to the making of affidavit in assessment of property.

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

SECTION 1. One affidavit. The law as it appears in section thirteen hundred sixty-one (1361) of the supplement to the code, 1907, be and the same is amended by adding thereto the following: "Provided, however, that it shall be lawful to combine the affidavit with reference to real and personal property, and the affidavit as to moneys and credits, into one affidavit."

SEC. 2. Same. That section thirteen hundred fifty-five (1355) of the code be amended by inserting between the words "prescribed" and "to" in the second line thereof, the following "or combination thereof".

SEC. 3. Same. That section thirteen hundred fifty-four (1354) of the code be amended by striking therefrom the words "the oath" found in the sixth line thereof and inserting in lieu thereof the following words: "either of the oaths or affirmations or combinations thereof".

Approved March 12, A. D. 1909.