

SEC. 8. **Not applicable to taxes levied for 1911.** The provisions of this act as to the assessment and taxation of moneys and credits other than moneyed capital and shares of stock of state, savings and national banks and loan and trust companies, shall not apply to taxes levied for the year 1911.

SEC. 9. **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 Des Moines Capital, newspapers published in the city of Des Moines, Iowa.

Approved April 6, A. D. 1911.

I hereby certify that the foregoing act was published in the Register and Leader and the Des Moines Capital, April 8, 1911.

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

## CHAPTER 64.

### LOCAL BOARDS OF REVIEW.

S. F. 103.

AN ACT to amend section one thousand three hundred seventy (1370) of the code, relating to the time in which local boards of review may complete their duties.

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

SECTION 1. **Time of meeting in certain townships and cities.** That section one thousand three hundred seventy (1370) of the code is hereby amended by adding thereto after the period (.) following the word "done" in said section, the following:

"Provided, however, that in townships having a population of twenty thousand (20,000) or more, and situated entirely within the limits of a city under special charter, and in cities having a population of twenty thousand (20,000) or more, including cities under special charter, the board of review may begin the performance of the duties herein defined on and after the first day of March each year."

SEC. 2. **In effect.** This act being deemed of immediate importance shall take effect from and after its passage and approval and publication thereof had in the Register and Leader and the Des Moines Capital, newspapers published in Des Moines, Iowa.

Approved March 25, A. D. 1911.

I hereby certify that the foregoing act was published in the Register and Leader and the Des Moines Capital, March 28, 1911.

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