

CHAPTER 12

TAXATION

S. F. 339.

AN ACT to amend section one thousand four hundred thirty-two (1432), supplement to the code, 1913, (compiled code, 4681), relating to certificates of purchase.

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

1 SECTION 1. Certificate of purchase. That section one thousand
2 four hundred thirty-two (1432), supplement to the code, 1913, (com-
3 piled code 4681), be amended by striking out of lines seven (7), eight
4 (8), and nine (9) the words "if any person is the purchaser of more
5 than one parcel, he may have the whole included in one certificate, but
6 each parcel shall be separately described", and inserting in lieu thereof
7 the words "not more than one such parcel or description shall be en-
8 tered upon each certificate of purchase".

Approved February 25, A. D. 1921.

CHAPTER 13

PLATTING FOR ASSESSMENT AND TAXATION

H. F. 333.

AN ACT to amend section nine hundred twenty-three (923), supplement to the code, 1913, (C. C. Sec. 4080), and to provide for appeal to the board of supervisors from the decision of the county auditor relative to platting for assessment and taxation.

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

1 SECTION 1. Platting for assessment and taxation. That section
2 nine hundred twenty-three (923), supplement to the code, 1913, (C. C.
3 Sec. 4080), be and the same is hereby amended by adding to said sec-
4 tion after the period (.) at the end thereof the following: "The own-
5 ers of said land shall have the same right of appeal to the board of
6 supervisors as is provided in the next succeeding section in the case of
7 warranty deeds, and under the same conditions as to notice and hear-
8 ing, provided however that parties aggrieved shall have sixty (60)
9 days within which to appeal."

1 SEC. 2. Publication clause. This act being deemed of immediate
2 importance shall take effect and be in force from and after its publi-
3 cation in the Des Moines Register and the Des Moines Capital, news-
4 papers published in Des Moines, Iowa.

Approved March 7, A. D. 1921.

I hereby certify that the foregoing act was published in the Des Moines Register March 8, 1921, and in the Des Moines Capital March 12, 1921.

W. C. RAMSAY, Secretary of State.