

## CHAPTER 65

## SCHOOLS AND SCHOOL DISTRICTS

S. F. 406.

AN ACT to amend the law as it appears in section two thousand eight hundred thirteen (2813), supplement to the code, 1913, (compiled code Sec. 2656), providing for tax to pay school bonds.

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

- 1 SECTION 1. Bond tax. That section two thousand eight hun-
- 2 dred thirteen (2813), supplement to the code, 1913, (compiled code
- 3 sec. 2656), be amended by striking from line eleven of said section
- 4 the word "five" and inserting in lieu thereof the word "seven".

Approved March 24, A. D. 1921.

## CHAPTER 66

## TAXATION

S. F. 418.

AN ACT to amend section fourteen hundred thirteen (1413) of the code, (C. C. Sec. 4659), relating to the collection of taxes and penalties.

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

- 1 SECTION 1. Penalty for non-payment. That section fourteen
- 2 hundred thirteen (1413) of the code, (C. C. Sec. 4659), be and the
- 3 same is hereby amended by inserting after the semicolon following
- 4 the word "delinquent" in the seventh (7) line of said section and be-
- 5 fore the word "and", the following: "on all personal taxes not paid
- 6 on or before the first Monday in December a penalty of five per cent
- 7 (5%) shall be added and collected in addition to the one per cent
- 8 (1%) per month penalty herein provided;"

Approved March 24, A. D. 1921.

## CHAPTER 67

## SCHOOL HOUSE SITES

S. F. 419.

AN ACT to amend chapter one hundred twenty-five (125), laws of the thirty-eighth (38th) general assembly, (C. C. Sec. 2640), relating to the acquisition of school house sites.

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

- 1 SECTION 1. Amendatory clause. That the law as it appears in
- 2 section one (1), chapter one hundred twenty-five (125), laws of the
- 3 thirty-eighth (38th) general assembly of Iowa, be amended by in-