

3 6, item 8), be, and the same is hereby amended by striking subdi-
 4 vision eight (8) of the sixth (6th) item of said section and substitut-
 5 ing in lieu thereof for the eighth (8th) item the following: "8. The
 6 amount required to reinsure all outstanding risks on the basis of the
 7 unearned premium reserve as required by law."

Approved April 11, A. D. 1921.

CHAPTER 191

POLL TAX

H. F. 480.

AN ACT to repeal sections eight hundred ninety-one (891), (C. C. Sec. 4035), and eight hundred ninety-two (892), (C. C. Sec. 4036), supplement to the code, 1913, relative to poll tax for cities and towns, and to enact substitutes therefor.

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

SECTION 1. Poll tax—power of cities and towns—exemption—
 1 collection. That sections eight hundred ninety-one (891), (C. C. Sec.
 2 4035), and eight hundred ninety-two (892), (C. C. Sec. 4036), sup-
 3 plement to the code, 1913, be repealed and the following enacted in
 4 lieu thereof:

5 (a) Any city or town shall have the power to provide that all able
 6 bodied male residents of the corporation between the ages of twenty-
 7 one and forty-five shall between the first day of February and the
 8 first day of October of each year pay in money to the street commis-
 9 sioner or city or town clerk a sum to be fixed by the city or town
 10 council on or before February first of each year, not exceeding five
 11 (\$5.00) dollars.

12 (b) It shall be the duty of the said clerk to make demand upon
 13 said resident for the payment of said poll tax, and said demand shall
 14 be made by sending notice through the mails. Any person claiming
 15 to be exempt under the provisions of this section shall furnish the
 16 mayor or other proper officer with an affidavit showing the extent
 17 and nature of the disabilities entitling him to such exemption, and if
 18 said affidavit is approved by the city or town council then said affi-
 19 ant will be relieved from payment of said tax.

20 (c) In case of failure to pay said sum of money as provided in
 21 paragraph (a) of this act said corporation may recover same by ac-
 22 tion brought in the name of such city or town in any court having
 23 jurisdiction over the subject matter of the action. No property or
 24 wages belonging to said person shall be exempt to the defendant on
 25 an execution issued upon said judgment. The tax and money so col-
 26 lected shall be expended upon the streets, avenues, highways, alleys
 27 or public grounds of said corporation. All of said tax remaining
 28 unpaid on the fifteenth day of November in each year shall be certi-
 29 fied to the county auditor at any time before the following first day
 30 of December and shall be entered by him upon the tax list of said
 31 county and treated and collected as ordinary county taxes, and shall
 32 be a lien upon all the real property of the delinquent.

Approved April 11, A. D. 1921.