

15 served upon him at least ten days prior to the sale, the notice to be  
16 served in the same manner as original notices are served.

1     **SEC. 6. Sale—application—surplus.** If payment of the service  
2 fee, and constable costs, be not made prior to the time of sale, as  
3 fixed in such notice, the constable may sell property so held by him,  
4 or so much thereof as may be necessary, at public auction to the  
5 highest bidder, and the proceeds shall be applied, first, to the pay-  
6 ment of the costs, and second, in payment of amount due for service  
7 fee. Any surplus arising from such sale shall be forthwith paid to  
8 the owner of the property sold.

Approved April 15, A. D. 1921.

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## CHAPTER 268

### TAXATION

H. F. 586.

AN ACT to amend section thirteen hundred sixty-six (1366), supplement to the code, 1913, (C. C. Sec. 4595), as amended by chapter three hundred eighty-five (385), acts of the thirty-eighth general assembly relating to books of assessors.

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

1     **SECTION 1. Assessors' books returned.** That section thirteen  
2 hundred sixty-six (1366), supplement to the code, 1913, (C. C. Sec.  
3 4595), as amended by chapter three hundred eighty-five (385), acts  
4 of the thirty-eighth general assembly, be and the same is hereby  
5 amended by inserting between the word "books" and "from" in the  
6 seventh (7th) line thereof the words "in duplicate"; also by insert-  
7 ing after the words "recapitulation sheets" in the twelfth (12th)  
8 line thereof the words ", and not later than the tenth (10th) day  
9 of May, return one of the books to the township clerk, and to the city  
10 or town clerk".

Approved April 15, A. D. 1921.

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## CHAPTER 269

### BUILDING AND LOAN ASSOCIATIONS

H. F. 634.

AN ACT to amend, revise and codify section nineteen hundred two-a (1902-a), supplement to the code, 1913, (C. C. Sec. 5852), relating to building and loan associations.

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

That section nineteen hundred two-a (1902-a), supplement to the code, 1913 (C. C. Sec. 5852), is amended, revised and codified to read as follows:

1     **SECTION 1. Expenditures and expenses.** All expenditures and  
2 expenses for management and conducting the affairs of such associa-