

1 **SEC. 4. Delinquent fees—penalty—collection.** That said act be
 2 further amended by striking out section ten (10) and substituting
 3 in lieu thereof the following: "All license fees shall become delin-
 4 quent on the first day of June of the year in which they are due and
 5 payable and a penalty of one (\$1.00) dollar shall be added to each
 6 unpaid license on and after June first. Between the first and the
 7 twentieth day of May, the county auditor shall cause to be published
 8 once in each of the official papers of the county a list of the names
 9 of all persons owning dogs reported by the assessor upon which the
 10 tax has not been paid. If the license is paid upon any dog after
 11 publication and before June first there shall be collected in addition
 12 to the license fee the costs of publication. If such license is collected
 13 on or after June first, in addition to the license fee the auditor or
 14 treasurer shall collect a penalty of one (\$1.00) dollar and costs of
 15 publication. Not later than May first the county auditor shall cause
 16 to be spread upon the tax books of the county any delinquent license
 17 tax together with the penalty and costs of publication, which tax,
 18 penalty and costs shall be collectible in the same manner and in the
 19 same way as any other delinquent tax. Should such tax, penalty
 20 or costs be uncollectible, the costs of publication and collection shall
 21 be paid from the domestic animal fund."

1 **SEC. 5. Right of property.** That section twelve (12) of said act
 2 be amended by inserting after the word "license" and before the
 3 word "for" in line two (2) thereof the word "tag".

4 That said section be further amended by striking out the comma
 5 (,) following the word "license" as it appears in lines four (4) and
 6 five (5) of said section.

1 **SEC. 6. When act effective.** The provisions of this act shall not
 2 become effective until January 1, 1924.

Approved April 21, A. D. 1923.

CHAPTER 100

DOGS

H. F. 382

AN ACT to amend chapter one hundred forty (140) acts of the thirty-ninth general assembly (C. C. Ch. 2 Tit. XII) relating to the taxation, licensing and controlling of dogs, and relieving certain officers from responsibility for the collection of fees in relation thereto.

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

1 **SECTION 1. Application for license—failure to collect fee.** That
 2 chapter one hundred forty (140) acts of the thirty-ninth general
 3 assembly (C. C. Ch. 2 Tit. XII) be and the same is hereby amended
 4 by striking out section three (3) thereof and substituting in lieu
 5 therefor the following:

6 "Sec. 3. Applications in writing accompanied by the fee provided

7 for in section one (1) of this act, shall be made to the county auditor
 8 who shall, upon receipt of such application and fee, issue the license
 9 and tag for such dog to the applicant. Provided further that any
 10 county officer who has heretofore administered oaths in connection
 11 with applications for dog licenses and failed to collect the fee of
 12 twenty-five cents (25c) therefor shall be relieved from responsibility
 13 for such failure to collect."

Approved April 20, A. D. 1923.

CHAPTER 101

COUNTY RECORDER

S. F. 371

AN ACT to permit and authorize the filing of notices of liens for taxes in favor of the United States of America.

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

1 SECTION 1. Lien of federal tax—notice. The notice of a lien for
 2 any tax in favor of the government of the United States or any re-
 3 lease of such lien, may be filed and recorded in the office of the county
 4 recorder in any county within which the property subject to the lien
 5 is situated. Such county recorder shall file, record and index any
 6 such notice of lien or any release of the same without fee.

1 SEC. 2. Publication clause. This act, being deemed of immediate
 2 importance, shall take effect and be in force from and after its pub-
 3 lication in the Des Moines Capital and Des Moines News, newspapers
 4 published at Des Moines, Iowa.

Approved April 19, A. D. 1923.

I hereby certify that the foregoing act was published in the Des Moines News April 23, 1923, and in the Des Moines Capital April 24, 1923.

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