

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.*