

CHAPTER 151

TAXATION

S. F. 471

AN ACT to amend the law as it appears in section one thousand four hundred seven (1407) of the supplement to the code, 1913, (C. C. 4653) relating to the collection of delinquent personal tax.

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

1 SECTION 1. **Collection of delinquent taxes.** That the law as it ap-
 2 pears in section one thousand four hundred seven (1407) of the sup-
 3 plement to the code, 1913, (C. C. 4653) be and the same is hereby
 4 amended by adding to said section at the end thereof the following:
 5 "Provided, however, that in no case shall delinquent taxes of the
 6 current year be turned over for collection, whether designated by
 7 the board or otherwise, before the first day of November."

Approved March 28, A. D. 1923.

CHAPTER 152

TAXATION

H. F. 823

AN ACT to provide the procedure for apportioning a tax on specific real estate when the title to different portions of said real estate has, after assessment and levy become vested in different parties in severalty.

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

1 SECTION 1. **Application for apportionment.** When a tract of real
 2 estate has been assessed and taxed as one item of property, and there-
 3 after and before the tax is paid, the title to different portions of said
 4 real estate becomes vested in different parties in severalty, and the
 5 said owners are unable to agree as to what portion of the total tax
 6 each portion of the real estate should bear, any of said parties may
 7 file with the board of supervisors a written application for the ap-
 8 portionment of said tax.

1 SEC. 2. **Notice.** In the absence of the appearance of all interested
 2 parties, the board shall prescribe the notice which nonappearing
 3 parties shall receive, and the time and manner of the service thereof.

1 SEC. 3. **Apportionment made—record.** On the hearing, the board
 2 shall apportion said tax to the different portions of the real estate
 3 owned in severalty, in accordance with the values thereof. All orders
 4 and determinations of the board shall be entered of record in its
 5 minutes. An order of apportionment shall definitely identify each
 6 portion of said real estate so owned in severalty.

1 **SEC. 4. Correction of books.** The county auditor shall, upon the
2 making of an order of apportionment, at once correct the tax books,
3 in his possession, in accordance with said order, and if said books
4 have been delivered to the county treasurer, the said auditor shall
5 at once certify said order of apportionment to the said treasurer who
6 shall make said correction.

1 **SEC. 5. Effect of order.** An order of apportionment when fol-
2 lowed by a correction of the tax book in accordance therewith, shall
3 have the same effect as though the original assessment had been
4 made in the same manner.

1 **SEC. 6. Appeal.** A party aggrieved by an order of apportionment
2 may appeal therefrom to the district court at any time within ten
3 days from the date of said order, by serving written notice of said
4 appeal on all other parties to said proceeding. Should personal service
5 of said notice within the county be impossible as to any party, any
6 judge of the district court may prescribe the manner of such service.

1 **SEC. 7. Trial on appeal.** The district court shall try said appeal
2 anew and in equity. The final order of the court shall be certified
3 by the clerk of the district court to the county auditor and shall be
4 treated in the same manner as though originally made by the board
5 of supervisors.

1 **SEC. 8. Interpreting clause.** This chapter shall not be construed
2 as exclusive of other legal remedies.

Approved April 20, A. D. 1923.

CHAPTER 153

STATE FUNDS

S. F. 309

AN ACT to repeal section one thousand four hundred fifty-nine (1459) of the code of 1897 (S. C. C. Sec. 4769) relating to the collection, possession and remittance of moneys belonging to the state treasury by county treasurers and to enact a substitute therefor.

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

1 **SECTION 1. Duty of state and county treasurer.** That section one
2 thousand four hundred fifty-nine (1459) of the code of 1897 (S. C. C.
3 4769) be and the same is hereby repealed and the following enacted
4 in lieu thereof:

5 "The treasurer of each county shall, on or before the 15th day of
6 each month, prepare sworn statements of the amount of money in
7 his hands on the last day of the preceding month belonging to the
8 state treasury, and forward by mail, one such statement to the
9 auditor of state, and one such statement to the treasurer of state.
10 The treasurer of each county shall also, at any time when directed
11 by the treasurer of state, forthwith pay into the state treasury ac-