

1 SEC. 3. That the law as it appears in section seventy-two hundred
2 three (7203) of the code, 1927, be amended as follows:

3 (1) By inserting at the beginning of said section the following
4 words "All poll taxes and".

5 (2) By changing the period after the word "title" in line six (6)
6 of said section to a comma and adding the words "and situated in the
7 county in which the tax is levied."

8 (3) And by inserting after the word "all" in line eight (8) of said
9 section the words "poll taxes and all".

Senate File No. 356. Approved April 16, A. D. 1929.

CHAPTER 201

COLLECTION OF DELINQUENT TAXES

AN ACT to amend the law as it appears in section seven thousand two hundred twenty-six (7226) of the code, 1927, relating to the collection of delinquent taxes.

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

1 SECTION 1. That section seventy two hundred twenty-six (7226)
2 of the code, 1927, be amended by adding to said section the following:
3 "The provisions of this section shall not apply to counties having
4 a population of eighty thousand or more".

1 SEC. 2. This act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in the Des Moines
3 Daily Record and the Plain Talk, newspapers published in the city of
4 Des Moines, Iowa.

Senate File No. 94. Approved April 16, A. D. 1929.

I hereby certify that the foregoing act was published in the Des Moines Daily Record April 20, 1929, and the Des Moines Plain Talk April 25, 1929.

ED. M. SMITH, *Secretary of State.*

CHAPTER 202

TAX SALE REDEMPTIONS

AN ACT to amend section seventy-two hundred seventy-six (7276) of the code, 1927, governing the correction of errors made by county auditor and county treasurer in connection with redemption from tax sale.

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

1 SECTION 1. That section seventy-two hundred seventy-six (7276)
2 of the code, 1927, is hereby amended by adding at the end thereof
3 the following:

4 "Said entries by the auditor and treasurer shall be made in ink,
5 and in case errors are subsequently discovered such entries shall not
6 be erased but shall be corrected by drawing a line through the
7 erroneous entries with ink accompanied by the initials of the person
8 who made the alteration and the date when made."

House File No. 252. Approved April 16, A. D. 1929.