

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.