

5 rights for taxation, the levy or assessment of taxes on property or
6 property rights, the determination of tax rates for state purposes,
7 and any and all powers pertaining to the taxation of property and
8 property rights of whatsoever kind, are hereby transferred to the
9 state board of assessment and review.

1 SEC. 34. At the time of the organization of said board, the ex-
2 ecutive council shall transfer to the said board all records, books,
3 papers, documents and memoranda pertaining to the assessment or
4 equalization of property and taxation thereof; and all proceedings,
5 hearings or other matters then pending before said executive coun-
6 cil and pertaining to the assessment, equalization or taxation of
7 property shall be continued, carried on and completed by and before
8 said board. In like manner and upon the completion of its organiza-
9 tion, the auditor of state shall forthwith deliver to the board all
10 records, books, papers, documents and memoranda in his possession
11 relating to the assessment and collection of taxes, and all of the
12 powers and duties of the auditor of state with relation to the assess-
13 ment and collection of taxes under the provisions of law existing at
14 the time of the passage of this act shall at once vest in and be exer-
15 cised by the said board.

1 SEC. 35. **Appropriation.** There is hereby appropriated from any
2 money in the state treasury not otherwise appropriated such sum
3 as may be necessary to pay the salaries and expenses resulting from
4 the carrying out of this act until June 30, 1931.

1 SEC. 36. **Publication.** This act being deemed of immediate im-
2 portance shall take effect and be in force from and after its publica-
3 tion in the Cedar Rapids Tribune, a newspaper published at Cedar
4 Rapids, Iowa, and the Ottumwa Courier, a newspaper published at
5 Ottumwa, Iowa.

Senate File No. 76. Approved April 18, A. D. 1929.

I hereby certify that the foregoing act was published in the Cedar Rapids Tribune
April 26, 1929, and the Ottumwa Courier April 25, 1929.

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

See Chapter 206.

CHAPTER 206

STATE BOARD OF ASSESSMENT AND REVIEW

AN ACT to amend senate file number seventy-six (76) as passed by the forty-third
general assembly relating to the method of appointment of members of the state
board of assessment and review, and providing for their salary and making an
appropriation therefor.

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

1 SECTION 1. Senate file number seventy-six (76) as passed by the
2 forty-third general assembly is hereby amended as follows:

3 (a) Amend by striking all of section eight (8) and inserting in
4 lieu thereof the following:

5 "Sec. 8. Each member of said board shall receive a salary of four

6 thousand five hundred dollars (\$4,500.00) a year, payable in the same
7 manner as the salaries of other state officers."

8 (b) Amend by striking all of section thirty-one (31) and insert-
9 ing in lieu thereof the following:

10 "Sec. 31. The governor shall appoint the first three (3) members
11 of said board, and shall, in the separate appointments, so designate
12 the term of office of each appointee that, one will serve until the last
13 Monday in February, 1931, one will serve until the last Monday in
14 February, 1933, and one will serve until the last Monday in February,
15 1935. Said appointees shall qualify at once and organize as a board
16 as soon as possible."

1 SEC. 2. There is hereby appropriated out of any funds in the state
2 treasury not otherwise appropriated a sum sufficient to meet the
3 provisions of this act.

1 SEC. 3. This act, being deemed of immediate importance, shall be
2 in full force and effect from and after its publication in the Grundy
3 Register, a newspaper published at Grundy Center, Iowa, and the
4 Cedar Rapids Evening Gazette and Republican, a newspaper pub-
5 lished at Cedar Rapids, Iowa.

Senate File No. 509. Approved April 18, A. D. 1929.

I hereby certify that the foregoing act was published in the Grundy Register May
9, 1929, and the Cedar Rapids Evening-Gazette and Republican May 7, 1929.

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

See Chapter 205.

CHAPTER 207

NATIONAL DRAINAGE ASSOCIATION

AN ACT to authorize drainage districts to become members of the National Drainage Association and to authorize and provide for the payment of membership fees and dues in such association by said districts.

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

1 SECTION 1. Any drainage district may join and become a member
2 of the National Drainage Association. A drainage district may pay a
3 membership fee and annual dues upon the approval of the drainage
4 board of such district, but not in excess of the following:

5 One hundred dollars (\$100.00) for drainage districts having in-
6 debtedness in excess of one million dollars (\$1,000,000.00).

7 Fifty dollars (\$50.00) for drainage districts having an indebtedness
8 of five hundred thousand dollars (\$500,000.00) and less than one
9 million dollars (\$1,000,000.00).

10 Twenty-five dollars (\$25.00) for drainage districts having an in-
11 debtedness of two hundred fifty thousand dollars (\$250,000.00) and
12 less than five hundred thousand dollars (\$500,000.00).

13 Ten dollars (\$10.00) for drainage districts having an indebtedness
14 less than two hundred fifty thousand dollars (\$250,000.00).

15 The annual dues for any district shall not exceed one-twentieth of
16 one (1) per cent of the outstanding indebtedness of the district.