

3 of pipe line property located in each taxing district of the state, and
 4 in fixing said value shall take into consideration the structures, equip-
 5 ment, pumping stations, etc., located in said taxing district, and shall
 6 transmit to the county auditor of each such county through and into
 7 which any pipe line may extend, a statement showing the assessed
 8 value of said property in each of the taxing districts of said county.
 9 The said property shall then be taxed in said county and lesser taxing
 10 districts, based upon the valuation so certified, in the same manner
 11 as in other property.

1 SEC. 12. At the first meeting of the board of supervisors held
 2 after said statement is received by the county auditor, it shall cause
 3 the same to be entered on its minute book, and make and enter therein
 4 an order describing and stating the assessed value of each pipe line
 5 lying in each city, town, township or lesser taxing district in its
 6 county, through or into which said pipe line extends, as fixed by the
 7 board of assessment and review, which shall constitute the assessed
 8 value of said property for taxing purposes; and the taxes on said
 9 property, when collected by the county treasurer, shall be disposed
 10 of as other taxes. The county auditor shall transmit a copy of said
 11 order to the council of the city or town, or the trustees of the town-
 12 ship, as the case may be.

13 All such pipe line property shall be taxable upon said assessment
 14 at the same rates, by the same officers, and for the same purpose as
 15 the property of individuals within such counties, cities, towns, town-
 16 ships, and lesser taxing districts.

17 If said tax is not paid, the county treasurer shall collect the same
 18 by whatever method may seem proper. If said tax is not paid within
 19 the calendar year in which the same is due, the company shall not
 20 be permitted thereafter to use the public or private property of the
 21 state of Iowa, or to operate in Iowa for any purpose.

1 SEC. 13. The provisions of this act shall not apply to a gas dis-
 2 tributing plant or company located entirely within any city or town
 3 and not a part of a pipe line transportation company. Such local
 4 municipal plant shall be taxed in the municipality where located.

House File No. 352. Approved April 30, 1931.

CHAPTER 180

PAYMENT AND APPORTIONMENT OF ROAD TAXES

AN ACT to amend sections seventy-one hundred forty-four (7144), seventy-two hundred eight (7208), and seventy-two hundred twelve (7212), and to repeal section seventy-two hundred thirteen (7213), all of the code, 1927, and relating to the payment and apportionment of road taxes.

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

1 SECTION 1. Section seventy-two hundred eight (7208), code, 1927,
 2 is amended by striking therefrom the last sentence thereof.

1 SEC. 2. Section seventy-two hundred twelve (7212), code, 1927,
 2 is amended by striking therefrom the words, "except road taxes".

1 SEC. 3. Section seventy-two hundred thirteen (7213), code, 1927,
2 is hereby repealed.

1 SEC. 4. Section seventy-one hundred forty-four (7144), code, 1927,
2 is hereby amended by striking from lines one (1) and two (2) the
3 following, to wit:
4 “, except road taxes,”.

Senate File No. 145. Approved May 8, 1931.

CHAPTER 181

TIME OF ENTRIES SHOWN

AN ACT to require certain entries by the county treasurer, and by the clerk of the district court, to show the exact time of the making of such entries.

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

1 SECTION 1. When the county treasurer makes an entry of taxes
2 on the tax list, or an entry of the correction of a tax, he shall, im-
3 mediately in connection with the entry, enter the year, month, day,
4 hour, and minute when the entry was made.

1 SEC. 2. When the clerk of the district court enters a lien, or in-
2 dexes an action affecting real estate, on the records of his office, he
3 shall, immediately in connection with the entry, enter the year, month,
4 day, hour, and minute when the entry was made.

House File No. 502. Approved May 8, 1931.

CHAPTER 182

REPLACEMENT OF PROPERTY TAX

AN ACT to amend section seventy-one hundred sixty-four (7164) of the code, 1927, so as to provide for the replacement of the general property tax by the amount estimated for the monies and credits tax share of each taxing subdivisions.

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

1 SECTION 1. That section seventy-one hundred sixty-four (7164),
2 code 1927, be amended by striking from lines 6, 7, and 8, the fol-
3 lowing:

4 “(without including moneys and credits and other moneyed capital
5 taxed at a flat rate as provided in section 6985),”

6 That section seventy-one hundred sixty-four (7164) of the code,
7 1927, be amended by adding thereto the following:

8 “Provided that the county auditor shall, in computing the tax rate
9 for any taxing district, deduct from the total budget requirements
10 certified by any such district all of the tax to be derived from the
11 moneys and credits and other moneyed capital taxed at a flat rate as
12 provided in section sixty-nine hundred eighty-five (6985) of the code,
13 1927, and shall then apply such rate to the adjusted taxable value of
14 the property in the district, necessary to raise the amount required
15 after the deductions herein provided have been made.”