

CHAPTER 121

TAXATION. ASSESSED AND TAXABLE VALUE THE SAME

Sub. H. F. 1

AN ACT to amend sections three hundred seventy-three (373), four hundred eighty-nine (489), four hundred ninety (490), twenty-two hundred ninety (2290), twenty-six hundred eighty-six (2686), twenty-nine hundred five (2905), twenty-nine hundred nine (2909), thirty-six hundred four (3604), thirty-six hundred forty-one-b one (3641-b1), thirty-six hundred fifty-four (3654), four thousand eighty-three (4083), forty-two hundred seventeen (4217) paragraph seven (7), forty-two hundred nineteen (4219), forty-three hundred forty-six (4346), forty-three hundred sixty-three (4363), forty-three hundred ninety-one (4391), forty-three hundred ninety-five (4395), forty-four hundred thirty-five (4435), forty-six hundred forty-four-c six (4644-c6), forty-six hundred forty-four-c seven (4644-c7), forty-six hundred forty-four-c eleven (4644-c11), forty-six hundred forty-four-c twelve (4644-c12), forty-six hundred forty-four-c fifteen (4644-c15), forty-six hundred eighty-two (4682), fifty-two hundred sixty-eight (5268), fifty-two hundred eighty-four (5284), fifty-two hundred ninety-two (5292), fifty-three hundred thirty-seven (5337), fifty-three hundred fifty-three (5353), fifty-three hundred sixty-seven (5367), fifty-three hundred eighty-five (5385), fifty-five hundred sixty-two (5562), fifty-five hundred seventy-c two (5570-c2), fifty-five hundred seventy-five (5575), fifty-five hundred eighty-one (5581), fifty-seven hundred sixty-seven (5767), fifty-seven hundred ninety-two (5792), fifty-seven hundred ninety-three (5793), fifty-eight hundred twenty-two (5822), fifty-eight hundred thirty-five (5835), fifty-eight hundred thirty-eight (5838), fifty-eight hundred sixty-two (5862), fifty-eight hundred sixty-three (5863), fifty-eight hundred eighty-nine (5889), fifty-nine hundred two (5902) paragraph ten (10), fifty-nine hundred three-c five (5903-c5), fifty-nine hundred fifteen (5915), fifty-nine hundred forty-nine-a two (5949-a2), six thousand forty-three (6043), six thousand seventy-five (6075), sixty-one hundred (6100), sixty-one hundred fifty-two (6152), sixty-one hundred fifty-four (6154), sixty-one hundred fifty-nine (6159), sixty-one hundred sixty-four (6164), sixty-two hundred seven (6207), sixty-two hundred eight (6208), sixty-two hundred nine (6209), sixty-two hundred ten (6210), sixty-two hundred eleven (6211), sixty-two hundred thirteen (6213), sixty-two hundred fourteen (6214), sixty-three hundred ten (6310), sixty-five hundred seventy-eight (6578), sixty-five hundred eighty-eight (6588), sixty-five hundred ninety-two (6592), sixty-five hundred ninety-nine (6599), sixty-six hundred (6600), sixty-six hundred three (6603), sixty-six hundred seven (6607), sixty-six hundred ten (6610), sixty-eight hundred twenty-three (6823), sixty-eight hundred fifty-five (6855), sixty-eight hundred fifty-six (6856), seventy-one hundred nine (7109), seventy-one hundred ten (7110), seventy-one hundred seventy-one (7171), seventy-one hundred seventy-two (7172), seventy-one hundred seventy-three (7173), seventy-seven hundred fifty (7750), ten thousand one hundred ninety (10,190), ten thousand one hundred ninety-one (10,191), ten thousand one hundred ninety-four (10,194), ten thousand one hundred ninety-five (10,195), ten thousand one hundred ninety-six (10,196), ten thousand six hundred ninety-two (10,692), code, 1931, to change the method of determining actual value, assessed value, and taxable value and the tax rates thereon on all real and personal property, except moneys and credits, so that the terms "actual value", "assessed value", and "taxable value" shall hereafter be synonymous and arithmetically the same; and to adjust the tax rates and levies thereon accordingly.

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

1 SECTION 1. (Emergency Levy) Amend section three hundred
2 seventy-three (373), code, 1931, by striking from line six (6) the
3 word "four" and substituting therefor the word "one".

1 SEC. 2. (Memorial Building) Amend section four hundred eighty-
2 nine (489), code, 1931, by striking from line seven (7) the word
3 "eight" and substituting therefor the word "two".

1 SEC. 3. (Memorial Buildings for Soldiers) Amend section four
2 hundred ninety (490), code, 1931, by striking from line five (5) the
3 word "five" and substituting therefor the words "one and one-fourth".

1 SEC. 4. (Detention Hospital) Amend section twenty-two hun-
2 dred ninety (2290), code, 1931, by striking from line six (6) the word
3 "two" and substituting therefor the word "one-half".

1 SEC. 5. (Levy for Eradication Fund, Bovine Tuberculosis) Amend
2 section twenty-six hundred eighty-six (2686), code, 1931, by striking
3 from line seven (7) the word "three" and substituting therefor the
4 word "three-fourths".

1 SEC. 6. (Fair Ground Fund) Amend section twenty-nine hundred
2 five (2905), code, 1931, by striking from line three (3) the word "one-
3 half" and substituting therefor the word "one-eighth".

1 SEC. 7. (Fair Ground Fund) Amend section twenty-nine hundred
2 nine (2909), code, 1931, by striking from line five (5) the word "one-
3 half" and substituting therefor the word "one-eighth".

1 SEC. 8. (County Fund for Income) Amend section thirty-six
2 hundred four (3604), code, 1931, by striking from lines two (2) and
3 three (3) the words "one and one-half" and substituting therefor the
4 words "three hundred seventy-five thousandths".

1 SEC. 9. (Widows' Pensions) Amend section thirty-six hundred
2 forty-one-b one (3641-b1), code, 1931, by striking from line four (4)
3 the word "one" and substituting therefor the word "one-fourth".

1 SEC. 10. (Juvenile Fund) Amend section thirty-six hundred fifty-
2 four (3654), code, 1931, by striking from line two (2) the word "one"
3 and substituting therefor the word "one-fourth".

1 SEC. 11. (County High School Fund) Amend section four thou-
2 sand eighty-three (4083), code, 1931, by striking from line eight (8)
3 the word "one" and substituting therefor the word "one-fourth".

1 SEC. 12. (Schoolhouse Fund) Amend section forty-two hundred
2 seventeen (4217) paragraph seven (7), code, 1931, by striking from
3 line one (1) the word "ten" and substituting therefor the words "two
4 and one-half".

1 SEC. 13. (Special Subdistrict Schoolhouse Tax) Amend section
2 forty-two hundred nineteen (4219), code, 1931, by striking from line
3 eight (8) the word "fifteen" and substituting therefor the words
4 "three and three-fourths".

1 SEC. 14. (Teachers' Pension Fund) Amend section forty-three
2 hundred forty-six (4346), code, 1931, by striking from line three (3)
3 the word "two-tenths" and substituting therefor the word "one-
4 twentieth".

1 SEC. 15. (Purchase Site) Amend section forty-three hundred
2 sixty-three (4363), code, 1931, by striking from line nine (9) the
3 word "four" and substituting therefor the word "one".

1 SEC. 16. (School Use of Library) Amend section forty-three hun-
2 dred ninety-one (4391), code, 1931, by striking from line ten (10)
3 the word "one" and substituting therefor the word "one-fourth".

1 SEC. 17. (School) Amend section forty-three hundred ninety-five
2 (4395), code, 1931, by striking from line three (3) the word "one"
3 and substituting therefor the word "one-fourth".

4 Further amend said section by striking from line four (4) the word
5 "three" and substituting therefor the word "three-fourths".

1 SEC. 18. (Playgrounds) Amend section forty-four hundred thirty-
2 five (4435), code, 1931, by striking from line twenty (20) the word
3 "two" and substituting therefor the word "one-half".

1 SEC. 19. (Secondary Roads) Amend section forty-six hundred
2 forty-four-c six (4644-c6), code, 1931, by striking from line four (4)
3 the word "two" and substituting therefor the word "one-half".

1 SEC. 20. (Optional Construction) Amend section forty-six hun-
2 dred forty-four-c seven (4644-c7), code, 1931, by striking from line
3 four (4) the words "two and one-half" and substituting therefor the
4 word "five-eighths".

1 SEC. 21. (Mandatory Maintenance) Amend section forty-six hun-
2 dred forty-four-c eleven (4644-c11), code, 1931, by striking from line
3 five (5) the word "five" and substituting therefor the words "one and
4 one-fourth".

5 Further amend said section by striking from line eight (8) the
6 words "seven and one-half" and substituting therefor the words "one
7 and seven-eighths".

1 SEC. 22. (Optional Maintenance) Amend section forty-six hun-
2 dred forty-four-c twelve (4644-c12), code, 1931, by striking from line
3 four (4) the word "twelve" and substituting therefor the word
4 "three".

1 SEC. 23. (Mandatory Levy) Amend section forty-six hundred
2 forty-four-c fifteen (4644-c15), code, 1931, by striking from line three
3 (3) the words "two and one-half" and substituting therefor the word
4 "five-eighths".

1 SEC. 24. (Road Bond) Amend section forty-six hundred eighty-
2 two (4682), code, 1931, by striking from line four (4) the word "one"
3 and substituting therefor the word "one-fourth".

1 SEC. 25. (Specials) Amend section fifty-two hundred sixty-eight
2 (5268), code, 1931, by striking from line eleven (11) the word "one"
3 and substituting therefor the word "one-fourth".

1 SEC. 26. (Tax for Bonded Indebtedness) Amend section fifty-
2 two hundred eighty-four (5284), code, 1931, by striking from line
3 three (3) the word "three" and substituting therefor the word "three-
4 fourths".

1 SEC. 27. (Additional Tax to Pay Interest) Amend section fifty-
2 two hundred ninety-two (5292), code, 1931, by striking from line ten
3 (10) the word "one" and substituting therefor the word "one-fourth".

1 SEC. 28. (Poor Fund) Amend section fifty-three hundred thirty-
2 seven (5337), code, 1931, by striking from line seven (7), the word
3 "three" and substituting therefor the word "three-fourths".

1 SEC. 29. (County Hospital) Amend section fifty-three hundred
2 fifty-three (5353), code, 1931, by striking from line four (4) the word
3 "two" and substituting therefor the word "one-half".

4 Further amend said section by striking from line six (6) the word
5 "two" and substituting therefor the word "one-half".

6 Further amend said section by striking from line twelve (12) the
7 word "five" and substituting therefor the words "one and one-fourth".

1 SEC. 30. (County Ward in Public or Private Hospital) Amend
2 section fifty-three hundred sixty-seven (5367), code, 1931, by striking
3 from line nine (9) the words "one-half of one" and substituting there-
4 for the words "one hundred twenty-five thousandths".

1 SEC. 31. (Soldiers' Relief) Amend section fifty-three hundred
2 eighty-five (5385), code, 1931, by striking from line one (1) the word
3 "one" and substituting therefor the word "one-fourth".

1 SEC. 32. (Tax for Nonowned Cemeteries) Amend section fifty-
2 five hundred sixty-two (5562), code, 1931, by striking from line two
3 (2) the word "one" and substituting therefor the word "one-fourth".

1 SEC. 33. (Township Fire Equipment) Amend section fifty-five
2 hundred seventy-c two (5570-c2), code, 1931, by striking from line
3 two (2) the word "one" and substituting therefor the word "one-
4 fourth".

1 SEC. 34. (Hall for Townships) Amend section fifty-five hundred
2 seventy-five (5575), code, 1931, by striking from line five (5) the
3 word "three" and substituting therefor the word "three-fourths".

1 SEC. 35. (Hall for Townships) Amend section fifty-five hundred
2 eighty-one (5581), code, 1931, by striking from line five (5) the word
3 "one-half" and substituting therefor the word "one-eighth".

1 SEC. 36. (Purchase of Property and Equipment) Amend section
2 fifty-seven hundred sixty-seven (5767), code, 1931, by striking from
3 line eight (8) the words "one and one-half" and substituting therefor
4 the word "three-eighths".

1 SEC. 37. (General Park Purposes) Amend section fifty-seven
2 hundred ninety-two (5792), code, 1931, by striking from line four (4)
3 the words "two and one-half" and substituting therefor the word
4 "five-eighths".

1 SEC. 38. (Additional Levy for Parks) Amend section fifty-seven
2 hundred ninety-three (5793), code, 1931, by striking from line eight
3 (8) the word "five" and substituting therefor the words "one and
4 one-fourth".

1 SEC. 39. (River front) Amend section fifty-eight hundred twenty-
2 two (5822), code, 1931, by striking from line twenty-nine (29) the
3 word "two" and substituting therefor the word "one-half".

1 SEC. 40. (Band) Amend section fifty-eight hundred thirty-five
2 (5835), code, 1931, by striking from line four (4) the word "two" and
3 substituting therefor the word "one-half".

4 Further amend said section by striking from line eleven (11) the
5 word "one-half" and substituting therefor the word "one-eighth".

1 SEC. 41. (Band Tax) Amend section fifty-eight hundred thirty-
2 eight (5838), code, 1931, by striking from line six (6), the word "two"
3 and substituting therefor the word "one-half".

1 SEC. 42. (Township Tax) Amend section fifty-eight hundred
2 sixty-two (5862), code, 1931, by striking from line four (4) the word
3 "one" and substituting therefor the word "one-fourth".

1 SEC. 43. (County Tax) Amend section fifty-eight hundred sixty-
2 three (5863), code, 1931, by striking from line four (4) the word
3 "one" and substituting therefor the word "one-fourth".

1 SEC. 44. (Bridge Contract) Amend section fifty-eight hundred
2 eighty-nine (5889), code, 1931, by striking from line thirty-three (33)
3 the word "ten" and substituting therefor the words "two and one-
4 half".

1 SEC. 45. (Dock Fund) Amend section fifty-nine hundred two
2 (5902), paragraph 10, code, 1931, by striking from line eight (8)
3 the word "two" and substituting therefor the word "one-half".

4 Further amend said section by striking from line sixteen (16) the
5 word "two" and substituting therefor the word "one-half".

1 SEC. 46. (Airport Levy) Amend section fifty-nine hundred three-
2 c five (5903-c5), code, 1931, by striking from line ten (10) the word
3 "one" and substituting therefor the word "one-fourth".

4 Further amend said section by striking from line thirteen (13) the
5 word "three" and substituting therefor the word "three-fourths".

6 Further amend said section by striking from line fifteen (15) the
7 word "five" and substituting therefor the words "one and one-fourth".

1 SEC. 47. (Tax Permissible) Amend section fifty-nine hundred
2 fifteen (5915), code, 1931, by striking from line nine (9) the word
3 "two" and substituting therefor the word "one-half".

1 SEC. 48. (Tax for Lighting Streets) Amend section fifty-nine
2 hundred forty-nine-a two (5949-a2), code, 1931, by striking from line
3 six (6) the word "two" and substituting therefor the word "one-half".

1 SEC. 49. (Roadway District Fund) Amend section six thousand
2 forty-three (6043), code, 1931, by striking from line seven (7) the
3 word "ten" and substituting therefor the words "two and one-half".

4 Further amend said section by striking from line nine (9) the word
5 "fifteen" and substituting therefor the words "three and three-
6 fourths".

1 SEC. 50. (Roads) Amend section six thousand seventy-five
2 (6075), code, 1931, by striking from line twelve (12) the word "one"
3 and substituting therefor the word "one-fourth".

1 SEC. 51. (Special Tax for Flood Protection) Amend section sixty-
2 one hundred (6100), code, 1931, by striking from line nineteen (19)
3 the word "five" and substituting therefor the words "one and one-
4 fourth".

1 SEC. 52. (Sinking Fund, Waterworks) Amend section sixty-one
2 hundred fifty-two (6152), code, 1931, by striking from line five (5)
3 the word "two" and substituting therefor the word "one-half".

4 Further amend said section by striking from line fourteen (14) the
5 word "two" and substituting therefor the word "one-half".

1 SEC. 53. (Sinking Fund for Waterworks) Amend section sixty-
2 one hundred fifty-four (6154), code, 1931, by striking from line eight
3 (8) the word "two" and substituting therefor the word "one-half".

1 SEC. 54. (Fixing Water Rate) Amend section sixty-one hundred
2 fifty-nine (6159), code, 1931, by striking from line four (4) the word
3 "five" and substituting therefor the words "one and one-fourth".

4 Further amend said section by striking from line five (5) the word
5 "two" and substituting therefor the word "one-half".

1 SEC. 55. (Acquiring Waterworks) Amend section sixty-one hun-
2 dred sixty-four (6164), code, 1931, by striking from line five (5) the
3 word "five" and substituting therefor the words "one and one-fourth".

1 SEC. 56. (General—Cities and Towns) Amend section sixty-two
2 hundred seven (6207), code, 1931, by striking from line five (5) the
3 word "ten" and substituting therefor the words "two and one-half".

1 SEC. 57. (Road Dragging) Amend section sixty-two hundred
2 eight (6208), code, 1931, by striking from line four (4) the word
3 "one" and substituting therefor the word "one-fourth".

1 SEC. 58. (City, Bridge Fund) Amend section sixty-two hundred
2 nine (6209), code, 1931, by striking from line three (3) paragraph
3 one (1) the word "four" and substituting therefor the word "one".

4 Further amend said section by striking from line two (2) para-
5 graph two (2) the word "three" and substituting therefor the word
6 "three-fourths".

7 Further amend said section by striking from line four (4) para-
8 graph three (3) the word "five" and substituting therefor the words
9 "one and one-fourth".

1 SEC. 59. (Road Tax) Amend section sixty-two hundred ten
2 (6210), code, 1931, by striking from line thirteen (13), the word "five"
3 and substituting therefor the words "one and one-fourth".

1 SEC. 60. (Particular Funds—Cities and Towns) Amend section
2 sixty-two hundred eleven (6211), paragraph one (1), code, 1931, by
3 striking from line one (1) the word "three" and substituting therefor
4 the word "three-fourths".

5 Further amend said section by striking from subsection two (2),
6 line one (1) the word "five" and substituting therefor the words "one
7 and one-fourth".

8 Further amend said section by striking from subsection three (3),
9 line one (1) the word "five" and substituting therefor the words "one
10 and one-fourth".

11 Further amend said section by striking from subsection five (5),
12 line two (2) the word "five" and substituting therefor the words
13 "one and one-fourth".

14 Further amend said section by striking from subsection six (6),
15 line two (2) the word "five" and substituting therefor the words
16 "one and one-fourth".

17 Further amend said section by striking from subsection seven (7),
18 line one (1) the word "five" and substituting therefor the words "one
19 and one-fourth".

20 Further amend said section by striking from subsection eight (8),
21 line one (1) the words "one and one-half" and substituting therefor
22 the word "three-eighths".

23 Further amend said section by striking from subsection nine (9),
24 line four (4) the word "ten" and substituting therefor the words "two
25 and one-half".

26 Further amend said subsection by striking from line six (6) the
27 word "five" and substituting therefor the words "one and one-fourth".

28 Further amend said subsection by striking from line seven (7) the
29 word "two" and substituting therefor the word "one-half".

30 Further amend said section by striking from subsection ten (10),
31 line two (2) the word "five" and substituting therefor the words "one
32 and one-fourth".

33 Further amend said subsection by striking from line four (4) the
34 word "seven" and substituting therefor the words "one and three-
35 fourths".

36 Further amend said section by striking from subsection thirteen
37 (13), line two (2) the word "one" and substituting therefor the word
38 "one-fourth".

39 Further amend said section by striking from subsection fourteen
40 (14), line two (2) the word "one" and substituting therefor the word
41 "one-fourth".

42 Further amend said subsection by striking from line two (2) the
43 word "three" and substituting therefor the word "three-fourths".

44 Further amend said section by striking from subsection fifteen (15),
45 lines two (2) and three (3) the word "one-half" and substituting
46 therefor the word "one-eighth".

47 Further amend said section by striking from subsection sixteen
48 (16), line one (1) the word "two" and substituting therefor the word
49 "one-half".

50 Further amend said section by striking from subsection seventeen
51 (17), line seven (7) the word "five" and substituting therefor the
52 words "one and one-fourth".

53 Further amend said section by striking from subsection eighteen
54 (18), line seven (7) the word "five" and substituting therefor the
55 words "one and one-fourth".

56 Further amend said section by striking from subsection nineteen
57 (19), line two (2) the word "five" and substituting therefor the words
58 "one and one-fourth".

59 Further amend said section by striking from subsection twenty
60 (20), line three (3) the word "three" and substituting therefor the
61 word "three-fourths".

62 Further amend said section by striking from subsection twenty-one
63 (21), line three (3) the word "one" and substituting therefor the
64 word "one-fourth".

65 Further amend said section by striking from subsection twenty-

66 two (22), line two (2) the word "three" and substituting therefor
67 the word "three-fourths".

68 Further amend said section by striking from subsection twenty-
69 three (23), line two (2) the word "five" and substituting therefor the
70 words "one and one-fourth".

71 Further amend said section by striking from subsection twenty-five
72 (25), line one (1) the word "two" and substituting therefor the word
73 "one-half".

74 Further amend said section by striking from subsection twenty-six
75 (26), line two (2) the word "three" and substituting therefor the
76 word "three-fourths".

77 Further amend said subsection by striking from line five (5) the
78 word "five" and substituting therefor the words "one and one-fourth".

79 Further amend said section by striking from subsection twenty-
80 seven (27), line two (2) the word "five" and substituting therefor
81 the words "one and one-half".

82 Further amend said section by striking from subsection twenty-
83 eight (28), line two (2) the word "two" and substituting therefor the
84 word "one-half".

85 Further amend said subsection by striking from line five (5) the
86 word "five" and substituting therefor the words "one and one-fourth".

87 Further amend said section by striking from subsection twenty-nine
88 (29), line two (2) the word "one" and substituting therefor the word
89 "one-fourth".

90 Further amend said section by striking from subsection thirty (30),
91 line two (2) the word "five" and substituting therefor the words "one
92 and one-fourth".

93 Further amend said subsection by striking from line four (4) the
94 word "seven" and substituting therefor the words "one and three-
95 fourths".

1 SEC. 61. (Sewer Main) Amend section sixty-two hundred thir-
2 teen (6213), code, 1931, by striking from line three (3) the word
3 "five" and substituting therefor the words "one and one-fourth".

4 Further amend said section by striking from line eight (8) the
5 word "eight" and substituting therefor the word "two".

1 SEC. 62. (Park for Cities over 85,000) Amend section sixty-two
2 hundred fourteen (6214), code, 1931, by striking from line four (4)
3 the word "one-half" and substituting therefor the word "one-eighth".

1 SEC. 63. (Police Pension Fund) Amend section sixty-three hun-
2 dred ten (6310), code, 1931, by striking from line five (5) the word
3 "one-half" and substituting therefor the word "one-eighth".

4 Further amend said section by striking from line ten (10) the word
5 "two" and substituting therefor the word "one-half".

1 SEC. 64. (Parks and Cemeteries) Amend section sixty-five hun-
2 dred seventy-eight (6578), code, 1931, by striking from line five (5)
3 the words "two and five-tenths" and substituting therefor the word
4 "five-eighths".

1 SEC. 65. (Equipment for Police—Special Charter Cities) Amend
2 section sixty-five hundred eighty-eight (6588), code, 1931, by striking

3 from line four (4) the word "one" and substituting therefor the word
4 "one-fourth".

5 Further amend said section by striking from line twelve (12) the
6 word "forty-eight" and substituting therefor the word "twelve".

1 SEC. 66. (Garbage Plant Tax) Amend section sixty-five hundred
2 ninety-two (6592), code, 1931, by striking from line five (5) the word
3 "one" and substituting therefor the word "one-fourth".

4 Further amend said section by striking from line twelve (12) the
5 word "forty-eight" and substituting therefor the word "twelve".

1 SEC. 67. (Road Tax) Amend section sixty-five hundred ninety-
2 nine (6599), code, 1931, by striking from line twelve (12) the word
3 "two" and substituting therefor the word "one-half".

1 SEC. 68. (Tax for Fire Department) Amend section sixty-six
2 hundred (6600), code, 1931, by striking from line four (4) the word
3 "six" and substituting therefor the words "one and one-half".

1 SEC. 69. (Election Tax) Amend section sixty-six hundred three
2 (6603), code, 1931, by striking from line twenty-seven (27), the word
3 "five" and substituting therefor the words "one and one-fourth".

1 SEC. 70. (Swimming Pools and Paving) Amend section sixty-six
2 hundred seven (6607), code, 1931, by striking from line five (5) the
3 word "one-half" and substituting therefor the word "one-eighth".

4 Further amend said section by striking from line eleven (11) the
5 word "one-half" and substituting therefor the word "one-eighth".

1 SEC. 71. (Road Tax) Amend section sixty-six hundred ten
2 (6610), code, 1931, by striking from line thirty-six (36) the word
3 "one" and substituting therefor the word "one-fourth".

1 SEC. 72. (Water Front Improvement Fund) Amend section sixty-
2 eight hundred twenty-three (6823), code, 1931, by striking from line
3 eight (8) the word "one" and substituting therefor the word "one-
4 fourth".

1 SEC. 73. (General—Special Charter Cities) Amend section sixty-
2 eight hundred fifty-five (6855), code, 1931, by striking from line four
3 (4) the word "ten" and substituting therefor the words "two and
4 one-half".

1 SEC. 74. (Special Levies—Special Charter Cities) Amend section
2 sixty-eight hundred fifty-six (6856) paragraph one (1), code, 1931,
3 by striking from line one (1) the word "three" and substituting there-
4 for the word "three-fourths".

5 Further amend said section by striking from subsection two (2),
6 line two (2), the word "three" and substituting therefor the word
7 "three-fourths".

8 Further amend said section by striking from subsection three (3),
9 line one (1), the word "five" and substituting therefor the words
10 "one and one-fourth".

11 Further amend said subsection by striking from line fifteen (15)
12 the word "five" and substituting therefor the words "one and one-
13 fourth".

14 Further amend said section by striking from subsection four (4),
15 line one (1), the word "five" and substituting therefor the words
16 "one and one-fourth".

17 Further amend said section by striking from subsection five (5),
18 line two (2) the word "two" and substituting therefor the word
19 "one-half".

20 Further amend said section by striking from subsection seven (7),
21 line one (1) the word "five" and substituting therefor the words
22 "one and one-fourth".

23 Further amend said section by striking from subsection eight (8),
24 line one (1) the word "five" and substituting therefor the words "one
25 and one-fourth".

26 Further amend said section by striking from subsection eleven (11),
27 line one (1), the word "two" and substituting therefor the word "one-
28 half".

1 SEC. 75. (Actual, Assessed and Taxable Value) Strike para-
2 graphs one (1) and two (2) of section seventy-one hundred nine
3 (7109), code, 1931, and substitute therefor the following: "All prop-
4 erty subject to taxation shall be assessed at its actual value which
5 shall be entered opposite each item. The terms 'actual value', 'as-
6 sessed value' and 'taxable value' shall hereafter be construed as re-
7 ferring to 'actual value'.

8 "The tax rate shall be applied to the actual value, except as other-
9 wise provided."

1 SEC. 76. (Forest and Fruit Reservation) That section seventy-
2 one hundred ten (7110), code, 1931, be amended by striking from
3 line three (3) the word "one" and substituting therefor the word
4 "four".

5 Further amend said section by striking from line five (5) the words
6 "one dollar" and substituting therefor the words "four dollars".

1 SEC. 77. (General County) Amend section seventy-one hundred
2 seventy-one (7171), code, 1931, by striking from line ten (10) the
3 word "six" and substituting therefor the words "one and one-half".

1 SEC. 78. (Court Expense) Amend section seventy-one hundred
2 seventy-two (7172), code, 1931, by striking from line sixteen (16) the
3 word "three" and substituting therefor the word "three-fourths".

1 SEC. 79. (Orphan's Home) Amend section seventy-one hundred
2 seventy-three (7173), code, 1931, by striking from lines two (2) and
3 three (3) the word "one-half" and substituting therefor the word
4 "one-eighth".

1 SEC. 80. (Maintenance of Levees) Amend section seventy-seven
2 hundred fifty (7750), code, 1931, by striking from line twelve (12)
3 the word "fifty" and substituting therefor the words "twelve and
4 one-half".

1 SEC. 81. (Benevolent Institutions) Amend section ten thousand
2 one hundred ninety (10,190), code, 1931, by striking from line six-
3 teen (16), the word "three" and substituting therefor the word
4 "three-fourths".

1 SEC. 82. (Annuity on Gift or Bequest) Amend section ten thou-
2 sand one hundred ninety-one (10,191), code, 1931, by striking from
3 line six (6) the word "three" and substituting therefor the word
4 "three-fourths".

1 SEC. 83. (Annuity on Gift or Bequest) Amend section ten thou-
2 sand one hundred ninety-four (10,194), code, 1931, by striking from
3 line nine (9) the word "three" and substituting therefor the word
4 "one".

1 SEC. 84. (Annuity on Gift or Bequest) Amend section ten thou-
2 sand one hundred ninety-five (10,195), code, 1931, by striking from
3 line four (4) the word "three" and substituting therefor the word
4 "three-fourths".

1 SEC. 85. (Annuity on Gift or Bequest) Amend section ten thou-
2 sand one hundred ninety-six (10,196), code, 1931, by striking from
3 line five (5) the word "three" and substituting therefor the word
4 "three-fourths".

1 SEC. 86. (Court Buildings) Amend section ten thousand six hun-
2 dred ninety-two (10,692), code, 1931, by striking from line eight (8)
3 the word "one" and substituting therefor the word "one-fourth".

1 SEC. 87. Wherever in the code of 1931 a tax rate on real and per-
2 sonal property, except on moneys and credits, is authorized, said tax
3 rate shall be divided by four (4), so as to adjust said tax rate accord-
4 ing to the revised system of assessed valuations as herein provided.

1 SEC. 87-a. The code editor is hereby directed to correct the spell-
2 ing of the words in the singular or plural in the various sections here-
3 by affected to agree with the contexts as hereby changed.

1 SEC. 88. Wherever in the statutes, other than in the foregoing
2 sections, a tax rate on one-fourth of the actual value of real and per-
3 sonal property, except moneys and credits, is authorized, said tax rate
4 shall be divided by four (4) so as to adjust said tax rate according
5 to the revised system of assessed valuations as herein provided, and,
6 in said instances, if any, the code editor is directed to make the divi-
7 sion and to insert the proper quotient.

1 SEC. 89. This act being deemed of immediate importance shall be
2 in full force and effect after its passage and publication as provided
3 by law.

Substitute for House File No. 1. Approved March 22, 1933.

I hereby certify that the foregoing act was published in the Bloomfield Democrat,
March 30, 1933, and the Carroll Times, March 29, 1933.

MRS. ALEX MILLER, *Secretary of State.*

Note: Bloomfield Democrat and Carroll Times selected in accordance with section
fifty-five (55), code, 1931.