

CHAPTER 129

TAXATION. DISCOVERY OF PROPERTY NOT LISTED

S. F. 311

AN ACT to amend section seven thousand one hundred and sixty-one (7161) of the code, 1927, relating to the apportionment of the compensation of persons employed to discover property not listed or assessed for taxation.

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

1 SECTION 1. The law as it appears in section seven thousand one
 2 hundred and sixty-one (7161) of the code, 1927, be and the same is
 3 amended by striking out the period after the word "law" in the last
 4 line thereof and inserting a comma (,) and adding the words, "and
 5 the amount allowed as compensation shall be apportioned prorata
 6 to the funds benefited."

1 SEC. 2. This act being deemed of immediate importance, shall be
 2 in full force and effect from and after its passage and publication in
 3 the, a newspaper published at,
 4 Iowa, and, a newspaper published at,
 5 Iowa.

Senate File No. 311. Approved April 8, 1933.

I hereby certify that the foregoing act was published in the Emmetsburg Democrat, April 13, 1933, and the Monroe Mirror, April 13, 1933.

MRS. ALEX MILLER, *Secretary of State.*

Note: Emmetsburg Democrat and Monroe Mirror selected in accordance with section fifty-five (55), code, 1931.

CHAPTER 130

TAXATION. PARTIAL PAYMENT

S. F. 360

AN ACT to amend section seventy-one hundred eighty-eight (7188), code of 1931, relating to the collection of taxes.

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

1 SECTION 1. That section seventy-one hundred eighty-eight (7188),
 2 code, 1931, be amended by adding thereto the following:
 3 "He shall, upon the order of the board of supervisors in the years
 4 1933 and 1934, accept as partial payment of taxes due or past due,
 5 not less than one-tenth of the total amount due at the time of the
 6 first payment and shall give temporary receipt for the amount re-
 7 ceived and when the payment of the first or second half of taxes for
 8 any one year has been completed, he shall give a receipt in full for
 9 same as heretofore provided. No payment of less than five dollars
 10 shall be received at any one time as a partial payment unless it be
 11 as a balance due."

Senate File No. 360. Approved April 10, 1933.