

3 appear in chapter three hundred forty-D one (340-D1), Code, 1935,
 4 and have not been specifically referred to in this act, the words "board
 5 of assessment and review" are hereby changed to "tax commission"
 6 and the word "board" is hereby changed to "commission", and the code
 7 editor is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 201

REASSESSMENT AND RELEVY OF TAXES

H. F. 522

AN ACT to amend sections seventy-one hundred four (7104) and seventy-one hundred five (7105) of chapter three hundred forty-one (341), code, 1935, relating to re-assessment and relevy of taxes.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seventy-one hundred four (7104), Code,
 2 1935, by changing the words "board of assessment and review" to
 3 the words "tax commission" in lines seven (7), eight (8), and nine
 4 (9) thereof.

1 SEC. 2. Amend section seventy-one hundred five (7105), Code,
 2 1935, by changing the words "board of assessment and review" to the
 3 words "tax commission" in lines four (4) and five (5) and lines seven
 4 (7) and eight (8) thereof.

1 SEC. 3. Wherever the words "board of assessment and review" or
 2 the word "board", referring to the board of assessment and review,
 3 appear in chapter three hundred forty-one (341), Code, 1935, and have
 4 not been specifically referred to in this act, the words "board of assess-
 5 ment and review" are hereby changed to "tax commission" and the
 6 word "board" is hereby changed to "commission", and the code editor
 7 is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 202

ASSESSMENT OF TAXES ON OMITTED PROPERTY

H. F. 520

AN ACT to amend sections seventy-one hundred five-a one (7105-a1), seventy-one hundred five-a four (7105-a4), seventy-one hundred five-a five (7105-a5), seventy-one hundred five-a six (7105-a6), and seventy-one hundred five-a seven (7105-a7), chapter three hundred forty-one-a one (341-a1), code, 1935, relating to the assessment of omitted property.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seventy-one hundred five-a one (7105-
 2 a1), Code, 1935, by changing the words "board of assessment and
 3 review" to the words "tax commission" in line one (1) thereof.

4 Further amend said section by changing the word "board" to the
5 word "commission" in line four (4) thereof.

1 SEC. 2. Amend section seventy-one hundred five-a four (7105-a4),
2 Code, 1935, by changing the word "board" to the word "commission"
3 in line three (3) thereof.

1 SEC. 3. Amend section seventy-one hundred five-a five (7105-a5),
2 Code, 1935, by changing the word "board" to the word "commission"
3 in lines three (3) and four (4) thereof.

1 SEC. 4. Amend section seventy-one hundred five-a six (7105-a6),
2 Code, 1935, by changing the word "board" to the word "commission"
3 in line two (2) thereof.

1 SEC. 5. Amend section seventy-one hundred five-a seven (7105-a7),
2 Code, 1935, by changing the word "board" to the word "commission"
3 in lines three (3) and five (5) thereof.

1 SEC. 6. Wherever the words "board of assessment and review"
2 or the word "board", referring to the board of assessment and review,
3 appear in chapter three hundred forty-one-A one (341-A1), Code,
4 1935, and have not been specifically referred to in this act, the words
5 "board of assessment and review" are hereby changed to "tax com-
6 mission" and the word "board" is hereby changed to "commission",
7 and the code editor is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 203

LOCAL ASSESSORS

H. F. 523

AN ACT to amend sections seventy-one hundred twelve (7112) and seventy-one hundred nineteen (7119), chapter three hundred forty-two (342), code, 1935, relating to local assessors and assessment of property for taxation.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section seventy-one hundred twelve (7112), Code,
2 1935, is hereby amended by changing the words "board of assessment
3 and review" to "tax commission" in lines five (5) and six (6) thereof.

1 SEC. 2. Section seventy-one hundred nineteen (7119), Code, 1935,
2 is hereby amended by changing the words "board of review" to "tax
3 commission" in line two (2) thereof.

1 SEC. 3. Whenever the words "board of assessment and review"
2 or "board" or "state board of review" appear in chapter three hun-
3 dred forty-two (342), Code, 1935, and have not been specifically re-
4 ferred to in this act, the words "board of assessment and review" and
5 "state board of review" are hereby changed to read "tax commission"
6 and the code editor is hereby authorized to make said changes.

Approved April 12, 1939.